

**JEFFERSON  
COUNTY  
COURT CLERK  
TURNOVER**

DECEMBER 29, 2008

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
LINDA GRAHAM  
JEFFERSON COUNTY COURT CLERK  
DECEMBER 29, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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May 13, 2009

BOARD OF COUNTY COMMISSIONERS  
JEFFERSON COUNTY COURTHOUSE  
WAURIKA, OKLAHOMA 73573

Transmitted herewith is the Jefferson County Court Clerk, Officer Turnover Statutory Report for December 29, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Ms. Linda Graham  
Jefferson County Court Clerk  
Jefferson County Courthouse  
Waurika, Oklahoma 73573

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2008:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office was on file with the County Clerk; and the Officers' depository account balances reconciled with the County Treasurer's records. With respect to equipment items on hand agreeing with inventory records, the amount of total claims approved for the operation of said Office being in excess of limitations, undeposited cash reconciling to receipts, and segregation of duties, our findings are included in the accompanying schedule of findings and responses.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

April 3, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Approved Claims Exceeded Limitations**

Criteria: Title 19 O.S. § 347.C. states,

Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.

Condition: The Jefferson Board of County Commissioners approved personal service claims for the Court Clerks' office equaling 56.30% of her personal service budget as of December 29, 2008.

Effect: Claims and warrants issued may be found to be null and void.

Recommendation: OSAI recommends the Board of County Commissioners not approve claims for the operation of a county office totaling in excess of the amount set forth in 19 O.S. § 347.C, unless approval in writing is obtained from the County Excise Board.

Views of responsible officials and planned corrective actions: The newly elected official stated that this issue was on the agenda for the April 15<sup>th</sup> meeting and she will speak with the Commissioners regarding this finding.

**Finding 2009-2 – Fixed Assets Inventory**

Criteria: Title 19 O.S. § 178.1 states,

The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into custody of the county or any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...

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Condition: The Court Clerk's inventory list record has not been maintained.

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record and that such inventories be documented on form #3512.

Views of responsible officials and planned corrective actions: The newly elected official concurs with the OSAI finding. She is currently working to correct this and expects to have the 08-09 inventory list filed by June 30<sup>th</sup>.

**Finding 2009-3 – Cash Reconciliations**

Criteria: Title 19 O.S. § 682 states,

It shall be the duty of each and every county officer, county board, county commission and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office, except that each county officer, county board, and county commission is hereby authorized to keep in the office, from this deposit, no more than One Thousand Five Hundred Dollars (\$1,500.00) to be used for their change needs. The amount so retained shall not be cumulative so that after each such deposit there shall not be on hand more than authorized by this section..."

Condition: While reconciling receipts to undeposited cash, it was noted that the cash drawer was \$100.00 short.

Effect: This condition results in the loss of funds.

Recommendation: OSAI recommends that the cash drawer be reconciled to undeposited cash daily and any variances be investigated.

Views of responsible officials and planned corrective actions: The newly elected official does not concur with the OSAI finding. She stated that their change fund is \$100.00 and that after every deposit each day, the change fund has \$100.00 left. As far as the newly elected official knows, the cash drawer has never been short \$100.00.

OSAI Response: On December 29, 2008, OSAI noted a (\$100.00) variance between cash on hand and receipts.

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**Finding 2009-4 – Segregation of Duties**

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Condition: Based on inquiries of personnel and testwork performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the Court Clerk's office were not properly segregated to assure adequate internal control structure.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's knowledge of office operations and a periodic review of operations.

Views of responsible officials and planned corrective actions: The newly elected official is taking measures to correct this problem within the limited amount of employees that she has.



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