

# JOHNSTON COUNTY COURT CLERK

FOR THE YEAR ENDED  
JUNE 30, 2007

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2007**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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November 17, 2009

Judy Beavers, Court Clerk  
Johnston County Courthouse  
Tishomingo, Oklahoma 73460

Transmitted herewith is the statutory report for the Johnston County Court Clerk for the fiscal year ended June 30, 2007. This engagement was conducted in accordance with 20 O.S. §1312. A report of this type is critical in nature; however, we do not intend to imply that there were not commendable features in the present accounting and operating procedures of the Court Clerk.

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

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". The signature is written in a cursive style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2007**

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**TABLE OF CONTENTS**

Introductory Information ..... ii

Statutory Report of State Auditor and Inspector ..... 1

Court Fund Account Analysis..... 3

Court Clerk Revolving Fund Analysis..... 5

Schedule of Findings and Responses ..... 6

**INTRODUCTORY INFORMATION**

The Court Clerk is elected by the qualified voters of the County for a term of four years. The primary responsibilities of the Court Clerk are to record, file and maintain the proceedings of the District Court, and perform other duties as directed by the District Court. Other duties and responsibilities of the Court Clerk are as follows: collecting all required Court fees, issuing warrants, orders, writs, subpoenas, passports and certain licenses, maintaining dockets and financial records for the various divisions of the Court, maintaining an appropriation ledger to control and monitor Court Fund expenditures, disbursing District Court funds in accordance with Court instructions and state statutes, and reviewing Court Fund claims for proper supporting documentation before bringing the claims and vouchers to the Court Fund Board for approval.

# STATE AUDITOR AND INSPECTOR

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Judy Beavers, Court Clerk  
Johnston County Courthouse  
Tishomingo, Oklahoma 73460

Dear Ms. Beavers:

We have performed procedures for fiscal year 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- Test Court Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, (2) was properly approved, (3) was properly classified, and (4) did not exceed appropriations.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.

All information included in the reconciliations, the Court Fund appropriation ledger, the Court Clerk Revolving Fund, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Johnston County.

Based on the above reconciliations, tests, and procedures performed, the Court Clerk was collecting the correct fees and properly accounting for them; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records. With respect to the matters of segregation of duties and Court Clerk Revolving Fund expenditures being properly supported and approved, our findings are included in the schedule of findings and responses.

We have prepared detailed analysis of the Court Fund Account and of the Court Clerk Revolving Fund, which are presented following this report.

This report is intended for the information and use of the Johnston County Court Fund Board and the Administrative Office of the Courts. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

August 18, 2009

**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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Collections:

Court fund fines, fees, and forfeitures	\$ 243,222
Interest earned on deposits	842
Cancelled vouchers	240
Total collections	<u>244,304</u>

Deductions:

Lump sum budget categories:

Juror expenses	3,327
Trial court attorneys	13,399
Mental health hearings	476
Guardian ad litem fees	70
Transcripts preliminary and trial	140
Transcripts appeals	1,026
General office supplies	4,967
Forms printing	2,911
Postage and freight	3,000
Court reporter supplies	402
Gas, water, and electricity	6,600
General telephone expenses	3,254
Long-distance telephone expense	323
Other expenses	460
Total lump sum categories	<u>40,355</u>

Restricted budget categories:

Maintenance of court area(s)	6,480
Equipment rentals	398
Maintenance of equipment	9,027
Photocopy equipment maintenance	675
OCIS services	18,354
Part-time bailiffs	224
Court clerk employees	117,261
Total restricted categories	<u>152,419</u>



**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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Mandated budget categories:	
Law library	7,000
State judicial fund	<u>35,718</u>
Total mandated categories	<u>42,718</u>
Total deductions	<u>235,492</u>
Collections over (under) deductions	8,812
Beginning account balance July 1, 2006	<u>24,065</u>
Ending account balance June 30, 2007	<u><u>\$ 32,877</u></u>

**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2007**

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Collections:	
Court fund revolving fees	\$ 12,812
Total collections	<u>12,812</u>
Deductions:	
Court clerk revolving fund disbursements	<u>4,787</u>
Total deductions	<u>4,787</u>
Collections over (under) deductions	8,025
Beginning account balance July 1, 2006	<u>25,865</u>
Ending account balance June 30, 2007	<u><u>\$ 33,890</u></u>

**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2007**

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**Finding 2007-1—Segregation of Duties (Repeat Finding)**

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: These conditions 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: We concur with the State Auditor's findings. Management does have knowledge of office operations and will perform a periodic review of these operations.

**Finding 2007-2—Revolving Fund Expenditures**

Criteria: Title 19 O.S. § 220.A states in part:

All monies accruing to the credit of the fund are hereby appropriated and shall be expended by the court clerk for the lawful operation of the court clerk's office. Claims against the fund shall include only expenses incurred for the operation of the court clerk's office in each county, and payment may be made after the claim is approved by the court clerk and either the district or the associate district judge of that county. The monies shall be reported quarterly to the Administrator of the Courts.

Condition: Of the 23 revolving fund claims tested, 4 did not have a proper invoice attached and could not be verified to mathematical accuracy and correct prices (hotel receipts). In addition, 3 claims did not have the proper approval (two signatures of the governing board).

Effect: This condition could result in unlawful expenditures and misappropriation of funds.

Recommendation: OSAI recommends the Court Clerk ensure that all claims paid have proper documentation and have proper approval before payment is made.

**JUDY BEAVERS, COURT CLERK  
JOHNSTON COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2007**

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Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. The Court Clerk stated that this finding was from a prior administration, and she will implement procedures for the proper approval and documentation of revolving fund expenditures.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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