

JOHNSTON COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**CASSANDRA SLOVER, COURT CLERK
JOHNSTON COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2008**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of \$14.62. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

November 18, 2009

Cassandra Slover, 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, 2008. 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, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

Cassandra Slover, Court Clerk
Johnston County Courthouse
Tishomingo, Oklahoma 73460

Dear Ms. Slover:

We have performed procedures for fiscal year 2008 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2008 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

**CASSANDRA SLOVER, COURT CLERK
JOHNSTON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2008**

Collections:

Court fund fines, fees, and forfeitures	\$ 290,414
Interest earned on deposits	861
Cancelled vouchers	2,933
Total collections	<u>294,208</u>

Deductions:

Lump sum budget categories:

Juror expenses	2,184
Trial court attorneys	13,210
Mental health hearings	280
Transcripts preliminary and trial	161
Transcripts appeals	521
General office supplies	5,772
Forms printing	1,789
Publications	10
Postage and freight	3,500
Court reporter supplies	734
Gas, water, and electricity	6,600
General telephone expenses	3,692
Long-distance telephone expense	468
Other expenses	240
Total lump sum categories	<u>39,161</u>

Restricted budget categories:

Maintenance of court area(s)	6,480
Equipment rentals	586
Maintenance of equipment	9,027
Photocopy equipment maintenance	695
OCIS services	18,146
Part-time bailiffs	7,053
Court clerk employees	119,952
Total restricted categories	<u>161,939</u>

**CASSANDRA SLOVER, COURT CLERK
JOHNSTON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2008**

Mandated budget categories:	
Law library	7,000
State judicial fund	<u>75,171</u>
Total mandated categories	<u>82,171</u>
Total deductions	<u>283,271</u>
Collections over (under) deductions	10,937
Beginning account balance July 1, 2007	<u>32,877</u>
Ending account balance June 30, 2008	<u>\$ 43,814</u>

**CASSANDRA SLOVER, COURT CLERK
JOHNSTON COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2008**

Collections:	
Court fund revolving fees	\$ 23,639
Total collections	<u>23,639</u>
Deductions:	
Court clerk revolving fund disbursements	<u>9,483</u>
Total deductions	<u>9,483</u>
Collections over (under) deductions	14,156
Beginning account balance July 1, 2007	<u>33,890</u>
Ending account balance June 30, 2008	<u><u>\$ 48,046</u></u>

**CASSANDRA SLOVER, COURT CLERK
JOHNSTON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2008**

Finding 2008-1—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 2008-2—Revolving Fund Expenditures (Repeat Finding)

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 ten revolving fund claims tested, two did not have travel claims attached.

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

Recommendation: OSAI recommends the Court Clerk ensure that all claims for travel include an itemized travel claim.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. We will implement procedures for the proper approval and documentation of revolving fund expenditures.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV