

KAY COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2007

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**MARY RAMEY, COURT CLERK
KAY COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

September 22, 2008

Mary Ramey, Court Clerk
Kay County, Oklahoma

Transmitted herewith is the statutory report for the Kay 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".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

**MARY RAMEY, COURT CLERK
KAY COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2007**

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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 OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

Mary Ramey, Court Clerk
Kay County Courthouse
Newkirk, Oklahoma 74647

Dear Ms. Ramey:

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 the 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 Kay 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; Court Clerk Revolving Fund expenditures were properly supported and approved; 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.

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 Kay 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



MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

August 4, 2008

**MARY RAMEY, COURT CLERK
KAY COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$1,146,985
Interest earned on deposit	10,318
Cancelled vouchers	<u>20,539</u>
Total collections	<u>1,177,842</u>

Deductions:

Lump sum categories:

Juror expenses	44,886
Trial court (attorneys)	86,544
Attorney appeals	3,600
Mental health attorney	12,750
Guardian ad litem fees	6,513
Physician fees – mental health	400
Guardianship evaluation fees	250
Transcripts-preliminary and trial	25,634
Transcripts – appeals	4,158
Out-of-state sheriff fees	30
General supplies	27,211
Forms printing	2,021
Publications	3,588
Books for records & indexes	680
Postage and freight	14,878
Court reporter supplies	3,303
Utilities	3,000
General telephone expense	8,908
Long-distance telephone expense	104
Other expenses	<u>4,085</u>
Total lump sum categories	<u>252,543</u>

**MARY RAMEY, COURT CLERK
KAY COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Restricted categories:	
Maintenance of court area(s)	44,514
Equipment purchases	389
Equipment rental	4,684
Maintenance of equipment	30,271
OCIS services	54,652
Photocopy equipment rental	510
Photocopy equipment maintenance	7,727
Part-time bailiffs	423
Court clerk employees	<u>243,914</u>
Total restricted categories	<u>387,084</u>
 Mandated budget categories:	
Law library	9,000
State judicial fund	<u>490,460</u>
Total mandated categories	<u>499,460</u>
 Total deductions	<u>1,139,087</u>
 Collections over (under) deductions	38,755
 Beginning account balance	<u>280,482</u>
 Ending account balance	<u>\$ 319,237</u>

**MARY RAMEY, COURT CLERK
KAY COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	<u>\$110,496</u>
Total collections	<u>110,496</u>
 Deductions:	
Other	<u>73,626</u>
Total deductions	<u>73,626</u>
 Collections over (under) deductions	36,870
 Beginning account balance	<u>149,615</u>
 Ending account balance	<u>\$186,485</u>



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