

KIOWA COUNTY COURT CLERK

FOR THE PERIOD JULY 1, 2007
THROUGH JUNE 30, 2009

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**CHRIS SANDERS, COURT CLERK
KIOWA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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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

December 13, 2010

Chris Sanders, Court Clerk
Kiowa County Courthouse
Hobart, Oklahoma 73651

Transmitted herewith is the statutory report for the Kiowa County Court Clerk for the period July 1, 2007 through June 30, 2009. 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

**CHRIS SANDERS, COURT CLERK
KIOWA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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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 AUDITOR AND INSPECTOR

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Chris Sanders, Court Clerk
Kiowa County Courthouse
Hobart, Oklahoma 73651

Dear Ms. Sanders:

We have performed procedures for the period July 1, 2007 through June 30, 2009, activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for the period July 1, 2007 through June 30, 2009, 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 Kiowa County.

Based on the above reconciliations, tests, and procedures performed, and with respect to items tested, 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 activity, and District Court case balances reconciled with the County Treasurer's records.

We have included in this report the Court Fund Account Reports, which were prepared from the Kiowa County Court Clerk's quarterly reports, which were submitted to the Administrative Office of the Courts.

We have also included in this report the Court Clerk Revolving Fund Reports, which were prepared by the Kiowa County Court Clerk, which were submitted to the Administrative Office of the Courts.

This report is intended for the information and use of the Kiowa 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

September 29, 2010

**CHRIS SANDERS, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:	
Court fund fines, fees, and forfeitures	\$ 303,745
Refunds	74
Interest	296
Total collections	<u>304,115</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	11,276
Trial court attorneys	13,665
Mental health hearings	300
Guardian ad litem fees	1,135
Transcripts preliminary	473
Transcripts appeals	1,358
OCIS computer training	622
General office supplies	3,438
Forms printing	2,239
Postage and freight	3,000
Court reporter supplies	428
Gas, water and electricity	10,800
General telephone expense	990
Long distance telephone expense	298
Other expenses	100
Total lump sum categories	<u>50,122</u>
Restricted budget categories:	
Maintenance of court area(s)	192
Equipment purchases	888
Equipment rentals	958
Maintenance of equipment	8,530
OCIS services	12,978
Photocopy equipment rental	2,027
Part-time bailiffs	52
Part-time court clerk employee	96,721
Total restricted categories	<u>122,346</u>
Mandated categories:	
Law library	7,000
State judicial fund	151,097
Total mandated categories	<u>158,097</u>
Total deductions	<u>330,565</u>
Collections over (under) deductions	(26,450)
Cancelled vouchers	30,089
Beginning account balance July 1, 2007	43,681
Ending account balance June 30, 2008	<u>\$ 47,320</u>

Source: Kiowa County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**CHRIS SANDERS, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Collections:	
Court fund fines, fees, and forfeitures	\$ 292,068
Interest	158
Total collections	<u>292,226</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	3,237
Trial court attorneys	10,325
Mental health hearings	400
Guardian ad litem fees	1,807
Transcripts preliminary	655
Transcripts appeals	49
OCIS computer training	859
General office supplies	3,666
Forms printing	2,758
Books for records and indexes	543
Postage and freight	2,972
Court reporter supplies	134
Gas, water and electricity	10,800
General telephone expense	1,216
Long distance telephone expense	385
Other expenses	70
Total lump sum categories	<u>39,876</u>
Restricted budget categories:	
Maintenance of court area(s)	168
Equipment purchases	1,616
Furniture and fixtures	1,085
Equipment rentals	916
Maintenance of equipment	10,249
OCIS services	13,007
Photocopy equipment rental	1,988
Photocopy equipment maintenance	181
Part-time court clerk employee	94,765
Total restricted categories	<u>123,975</u>
Mandated categories:	
Law library	7,000
State judicial fund	117,429
Total mandated categories	<u>124,429</u>
Total deductions	<u>288,280</u>
Collections over (under) deductions	3,946
Cancelled vouchers	1,807
Beginning account balance July 1, 2008	47,320
Ending account balance June 30, 2009	<u>\$ 53,073</u>

Source: Kiowa County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**CHRIS SANDERS, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:	
Fees	\$ 25,375
Total collections	<u>25,375</u>
Deductions:	
Lump sum budget categories:	
Court revolving fund expenses	<u>5,332</u>
Total deductions	<u>5,332</u>
Collections over (under) deductions	20,043
Beginning account balance July 1, 2007	<u>37,515</u>
Ending account balance June 30, 2008	<u>\$ 57,558</u>

Source: Kiowa County Court Clerk's Revolving Fund Annual Report (for informational purposes only)

**CHRIS SANDERS, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Collections:	
Court fund revolving fees	<u>\$ 27,719</u>
Total collections	<u>27,719</u>
Deductions:	
Court revolving fund expenses	<u>21,910</u>
Total deductions	<u>21,910</u>
Collections over (under) deductions	5,809
Beginning account balance July 1, 2008	<u>57,558</u>
Ending account balance June 30, 2009	<u>\$ 63,367</u>

Source: Kiowa County Court Clerk's Revolving Fund Annual Report (for informational purposes only)



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