

**MELBA HALL, COURT CLERK  
LeFLORE 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

August 7, 2008

Melba Hall, Court Clerk  
LeFlore County Courthouse  
Poteau, Oklahoma 74953

Transmitted herewith is the statutory report for the LeFlore 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector

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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

Melba Hall, Court Clerk  
LeFlore County Courthouse  
Poteau, Oklahoma 74953

Dear Ms. Hall:

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 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.
- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.

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 LeFlore 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. With respect to the matter of segregation of duties, our finding is included in the accompanying 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 LeFlore 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,



MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector

July 17, 2008

**MELBA HALL, COURT CLERK**  
**LeFLORE COUNTY, OKLAHOMA**  
**COURT FUND ACCOUNT ANALYSIS**  
**JUNE 30, 2007**

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**Collections:**

Court fund fines, fees, and forfeitures	\$ 1,023,583
Interest earned on deposit	5,938
Cancelled vouchers	1,967
Total collections	1,031,488

**Deductions:**

**Lump sum budget categories:**

Juror expenses	24,395
Trial court attorneys	13,961
Mental health (attorneys)	450
Guardian ad litem fees	750
Transcripts - preliminary & trial	1,967
Transcripts - appeals	3,493
General office supplies	13,784
Forms printing	2,847
Publications	2,373
Books for records and indexes	355
Postage and freight	19,436
Microfilm supplies	199
Court reporter supplies	1,061
Gas, water, electricity	24,803
General telephone expense	11,736
Other expenses (robes, etc.)	2,539
Total lump sum categories	124,149

**Restricted budget categories:**

Furniture and fixtures	48,994
Equipment purchases	44,669
Equipment rentals	4,817
Maintenance of equipment	23,987
OCIS services	34,608
Photocopy equipment rental	4,603
Part-time bailiffs	960
Per-diem court reporters	817
Part-time court clerk employees	165,993
Total restricted categories	329,448

**MELBA HALL, COURT CLERK  
LeFLORE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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<b>Mandated categories:</b>	
Law library	9,000
State judicial fund	550,306
Total mandated categories	<u>559,306</u>
Total deductions	<u>1,012,903</u>
Collections over (under) deductions	18,585
Beginning account balance	<u>167,264</u>
Ending account balance	<u><u>\$ 185,849</u></u>



**MELBA HALL, COURT CLERK  
LeFLORE COUNTY OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2007**

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<b>Collections:</b>	
Court fund revolving fees	<u>\$ 78,709</u>
Total collections	<u>78,709</u>
<b>Deductions:</b>	
Court clerk revolving fund disbursements	<u>76,704</u>
Total deductions	<u>76,704</u>
Collections over (under) deductions	2,005
Beginning account balance	<u>233,659</u>
Ending account balance	<u><u>\$ 235,664</u></u>

**MELBA HALL, COURT CLERK  
LeFLORE COUNTY OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2007**

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

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping, and reconciliation are important elements of effective internal control over government assets and resources.

Condition: The limited number of office personnel within the Court Clerk's office prevents a proper segregation of accounting functions, which is necessary to assure adequate internal control structure.

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

Recommendation: We recommend management be aware of this condition 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.



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