

LOGAN COUNTY COURT CLERK

FOR THE PERIOD JULY 1, 2006
THROUGH JUNE 30, 2009

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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October 18, 2010

ReJuania Zmek, Court Clerk
Logan County Courthouse
Guthrie, Oklahoma 73044

Transmitted herewith is the statutory report for the Logan County Court Clerk for the period July 1, 2006 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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
STATUTORY REPORT
JULY 1, 2006 THROUGH JUNE 30, 2009**

TABLE OF CONTENTS

Introductory Information ii

Statutory Report of State Auditor and Inspector 1

Court Fund Account Report for the period July 1, 2006 through June 30, 2007 3

Court Fund Account Report for the period July 1, 2007 through June 30, 2008 5

Court Fund Account Report for the period July 1, 2008 through June 30, 2009 7

Court Clerk Revolving Fund Report for the period July 1, 2006 through June 30, 2007 9

Court Clerk Revolving Fund Report for the period July 1, 2007 through June 30, 2008 10

Court Clerk Revolving Fund Report for the period July 1, 2008 through June 30, 2009 11

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
STATUTORY REPORT
JULY 1, 2006 THROUGH JUNE 30, 2009**

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
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ReJeania Zmek, Court Clerk
Logan County Courthouse
Guthrie, Oklahoma 73044

Dear Ms. Zmek:

We have performed procedures for the period July 1, 2006 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, 2006 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 Logan County.

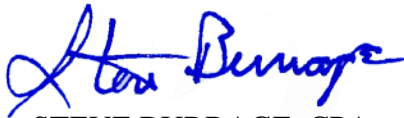
Based on the above reconciliations, tests, and procedures performed, and with respect to items tested, the Court Clerk was collecting the correct fees and properly accounting for them; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; Court Clerk Revolving 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 Logan 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 Logan County Court Clerk, which were submitted to the Administrative Office of the Courts.

This report is intended for the information and use of the Logan 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 10, 2010

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$ 789,783
Cancelled vouchers	159
Interest earned on deposits	841
Total collections	<u>790,783</u>

Deductions:

Lump sum budget categories:

Juror expenses	13,713
Trial court attorneys	60,000
Transcripts - preliminary and trial	2,243
Transcripts - appeals	2,821
General office supplies	11,288
Forms printing	3,636
Publications	1,330
Books for records and indexes	501
Postage and freight	10,358
Court reporter supplies	937
Gas, water and electricity	18,602
General telephone expense	5,441
Long-distance telephone expense	178
Other expenses	80
Total lump sum categories	<u>131,128</u>

Restricted budget categories:

Renovation and remodeling	4,929
Maintenance of court area(s)	13,982
Security of court area(s)	17,426
Equipment purchases	8,950
Equipment rentals	2,628
Maintenance of equipment	2,860
OCIS services	32,256
Photocopy equipment rental	8,637
Part-time court clerk employees	175,872
Total restricted categories	<u>267,540</u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2007**

Mandated budget categories:	
Law library	9,000
State judicial fund	419,793
Total mandated categories	<u>428,793</u>
Total deductions	<u>827,461</u>
Collections over (under) deductions	(36,678)
Beginning account balance July 1, 2006	<u>98,580</u>
Ending account balance June 30, 2007	<u><u>\$ 61,902</u></u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:

Court fund fines, fees, and forfeitures	\$ 895,172
Cancelled vouchers	9,935
Interest earned on deposits	776
Total collections	<u>905,883</u>

Deductions:

Lump sum budget categories:

Juror expenses	25,262
Trial court attorneys	72,000
Transcripts - preliminary and trial	7,987
Transcripts - appeals	3,115
General office supplies	16,872
Forms printing	2,740
Publications	1,273
Books for records and indexes	497
Postage and freight	23,302
Court reporter supplies	719
Gas, water and electricity	16,733
General telephone expense	5,108
Long-distance telephone expense	682
Other expenses	40
Total lump sum categories	<u>176,330</u>

Restricted budget categories:

Renovation and remodeling	3,100
Maintenance of court area(s)	18,825
Security of court area(s)	29,769
Furniture and fixtures	19,554
Equipment rentals	8,001
Maintenance of equipment	2,859
OCIS services	32,256
Photocopy equipment rental	8,720
Part-time court clerk employees	185,541
Total restricted categories	<u>308,625</u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Mandated budget categories:	
Law library	9,000
State judicial fund	357,159
Total mandated categories	<u>366,159</u>
Total deductions	<u>851,114</u>
Collections over (under) deductions	54,769
Beginning account balance July 1, 2007	<u>61,902</u>
Ending account balance June 30, 2008	<u><u>\$ 116,671</u></u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Collections:

Court fund fines, fees, and forfeitures	\$ 875,611
Cancelled vouchers	3,286
Interest earned on deposits	672
Total collections	<u>879,569</u>

Deductions:

Lump sum budget categories:

Juror expenses	25,467
Trial court attorneys	72,000
Transcripts - preliminary and trial	4,011
Transcripts - appeals	798
General office supplies	18,684
Forms printing	3,277
Publications	409
Books for records and indexes	257
Postage and freight	16,123
Court reporter supplies	972
Gas, water and electricity	12,675
General telephone expenses	5,646
Long-distance telephone expense	162
Total lump sum categories	<u>160,481</u>

Restricted budget categories:

Maintenance of court area(s)	17,764
Security of court area(s)	37,433
Furniture and fixtures	683
Equipment rentals	5,831
Maintenance of equipment	3,487
OCIS services	34,496
Photocopy equipment rental	8,690
Part-time court employees	188,452
Total restricted categories	<u>296,836</u>

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Mandated budget categories:	
Law library	9,000
State judicial fund	383,739
Total mandated categories	<u>392,739</u>
Total deductions	<u>850,056</u>
Collections over (under) deductions	29,513
Beginning account balance July 1, 2008	<u>116,671</u>
Ending account balance June 30, 2009	<u><u>\$ 146,184</u></u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2007**

Collections:	
Court fund revolving fees	\$ 49,158
Total collections	<u>49,158</u>
Deductions:	
Court clerk revolving fund disbursements	<u>12,548</u>
Total deductions	<u>12,548</u>
Collections over (under) deductions	36,610
Beginning account balance July 1, 2006	<u>45,213</u>
Ending account balance June 30, 2007	<u><u>\$ 81,823</u></u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:	
Court fund revolving fees	\$ 49,228
Total collections	<u>49,228</u>
Deductions:	
Court clerk revolving fund disbursements	<u>22,007</u>
Total deductions	<u>22,007</u>
Collections over (under) deductions	27,221
Beginning account balance July 1, 2007	<u>81,823</u>
Ending account balance June 30, 2008	<u><u>\$ 109,044</u></u>

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

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Collections:	
Court fund revolving fees	\$ 57,262
Total collections	<u>57,262</u>
Deductions:	
Court clerk revolving fund disbursements	<u>29,954</u>
Total deductions	<u>29,954</u>
Collections over (under) deductions	27,308
Beginning account balance July 1, 2008	<u>109,044</u>
Ending account balance June 30, 2009	<u>\$ 136,352</u>

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



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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