

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

December 5, 2007

ReJuania Zmek, Court Clerk
Logan County, Oklahoma

Transmitted herewith is the statutory report for the Logan County, Court Clerk, for the fiscal year ended June 30, 2006. 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 black ink that reads "Jeff A. McMahon". The signature is stylized with a large, looping initial "J".

JEFF A. McMAHAN
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

JEFF A. McMAHAN
State Auditor and Inspector

ReJeania Zmek, Court Clerk
301 East Harrison
Logan County Courthouse
Guthrie, Oklahoma 73044

Dear Ms. Zmek:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2006:

- 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 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; the Court Clerk is collecting the correct fees and is 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 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,

A handwritten signature in black ink, appearing to read "Jeff A. McMAHAN". The signature is written in a cursive, flowing style with a long horizontal tail stroke.

JEFF A. McMAHAN
State Auditor and Inspector

September 18, 2007

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006**

Collections:

Court fund fines, fees, and forfeitures	\$ 817,766
Cancelled vouchers	498
Interest earned on deposit	733
Total collections	<u>818,997</u>

Deductions:

Lump sum budget categories:

Juror expenses	15,880
Trial court (attorneys)	60,000
Transcripts - preliminary & trial	2,633
Transcripts - appeals	4,372
General office supplies	15,089
Forms printing	4,724
Publications	74
Books for records & indexes	284
Postage and freight	15,582
Court reporter supplies	737
Gas, water and electricity	18,586
General telephone expense	5,400
Long-distance telephone expense	221
Other expenses	248
Total lump sum categories	<u>143,830</u>

Restricted budget categories:

Renovations and remodeling	2,673
Maintenance of court area(s)	19,118
Furniture and fixtures	45,515
Equipment purchases	657
Equipment rental	1,971
Maintenance of equipment	5,058
Oklahoma Court Information System Services	32,256
Photocopy equipment rental	6,274
Part-time court clerk employees	153,430
Total restricted categories	<u>266,952</u>

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006**

Mandated categories:	
Law library	9,000
State judicial fund	384,308
Total mandated categories	<u>393,308</u>
Total deductions	<u>804,090</u>
Collections over (under) deductions	14,907
Beginning account balance	<u>83,673</u>
Ending account balance	<u>\$ 98,580</u>

**REJEANIA ZMEK, COURT CLERK
LOGAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2006**

Collections:	
Court fund revolving fees	\$ 41,474
Total collections	<u>41,474</u>
Deductions:	
Lump sum budget categories:	
Clerk revolving fund disbursements	<u>26,404</u>
Total deductions	<u>26,404</u>
Collections over (under) deductions	15,070
Beginning account balance	<u>30,143</u>
Ending account balance	<u>\$ 45,213</u>