

**VICKI JUSTUS, COURT CLERK  
McCURTAIN 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

March 28, 2008

Vicki Justus, Court Clerk  
McCurtain County, Oklahoma

Transmitted herewith is the statutory report for the McCurtain 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 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

Jeff A. McMahan  
State Auditor and Inspector

Vicki Justus, Court Clerk  
McCurtain County Courthouse  
Idabel, Oklahoma 74745

Dear Ms. Justus:

We have performed procedures for fiscal year 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 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 McCurtain 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 approved and did not exceed appropriations; Court Clerk Revolving Fund expenditures were properly approved; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity, and Court Clerk Revolving Fund financial records reconciled with the County Treasurer's records. With respect to drug court expenditures being paid from the court fund and revolving fund, District Court case balances reconciling with the County Treasurer's records, and the matter of segregation of duties, our findings are included in the 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 McCurtain 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

March 24, 2008

**VICKI JUSTUS, COURT CLERK**  
**McCURTAIN COUNTY, OKLAHOMA**  
**COURT FUND ACCOUNT ANALYSIS**  
**JUNE 30, 2006**

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**Collections:**

Court fund fines, fees, and forfeitures	\$	859,431
Interest earned on deposits		776
Cancelled vouchers		1,377
<b>Total collections</b>		<b>861,584</b>

**Deductions:**

**Lump sum budget categories:**

Juror expenses		22,977
Trial court attorneys		43,750
Transcripts - preliminary and trial		7,262
Mental health hearings		1,000
General office supplies		23,966
Books for records, indexes		699
Postage and freight		17,866
Court reporter supplies		3,463
Gas, water, and electricity		16,209
General telephone expenses		10,450
Long-distance telephone expense		6,311
Other expenses		3,945
<b>Total lump sum categories</b>		<b>157,898</b>

**Restricted budget categories:**

Renovation and remodeling		4,957
Maintenance of court area(s)		3,666
Equipment rentals		6,352
Maintenance of equipment		18,336
OCIS services		38,571
Photocopy equipment rental		7,801
Photocopy equipment maintenance		4,397
Part-time bailiffs		448
Part-time court employees		220,000
<b>Total restricted categories</b>		<b>304,528</b>

**VICKI JUSTUS, COURT CLERK  
McCURTAIN COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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<b>Mandated budget categories:</b>	
Law library	9,000
State judicial fund	344,648
<b>Total mandated categories</b>	<u>353,648</u>
<b>Total deductions</b>	<u>816,074</u>
Collections over (under) deductions	45,510
Beginning account balance July 1, 2005	<u>112,588</u>
Ending account balance June 30, 2006	<u><u>\$ 158,098</u></u>



**VICKI JUSTUS, COURT CLERK  
McCURTAIN COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2006**

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Beginning balance	\$ 46,229
Collections	63,871
Disbursements	<u>51,173</u>
Ending account balance	<u>\$ 58,927</u>

**VICKI JUSTUS, COURT CLERK  
McCURTAIN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2006**

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**Finding 2006-1—Segregation of Duties (Repeat Finding)**

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping and reconciliation is an important element 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.

**Finding 2006-2—Drug Court Expenditures Paid From Court Fund and Revolving Fund (Repeat Finding)**

Criteria: Title 19 O.S. § 220.A states, "Beginning July 1, 1991, there is hereby created with the county treasurer of each county within this state a revolving fund to be designated the "Court Clerk's Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received as grants from the federal government and any other monies designated by law for deposit into the fund. All monies accruing to the credit of the fund are hereby appropriated and shall be expended by the court clerk for the lawful operation of the court clerk's office. Claims against the fund shall include only expenses incurred for the operation of the court clerk's office in each county, and payment may be made after the claim is approved by the court clerk and either the district or the associate district judge of that county. The monies shall be reported quarterly to the Administrator of the courts. The necessary forms and procedures shall be developed and implemented by the State Auditor and Inspector."

Title 20 O.S. § 1304.A states, "Claims against the court fund shall include only expenses lawfully incurred for the operation of the court in each county. Payment of the expenses may be made after the claim is approved by the district judge who is a member of the governing board of the court fund and either the local court clerk or the local associate district judge who is a member of the governing board. No expenditures falling into any category listed in paragraphs 1, 5, 6, 7 and 13 of subsection B of this section, may be made without prior written approval of the Chief Justice of the Supreme Court. The Supreme Court may provide by rule the manner in which expenditures in the restricted categories shall be

**VICKI JUSTUS COURT CLERK  
McCURTAIN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2006**

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submitted for approval. When allowing the expenditures in paragraphs 6 and 7 of subsection B of this section, the Chief Justice shall direct that resort first be had to the surplus funds in the court fund in the county involved.”

Condition: Drug Court expenditures were paid from the Court Fund and the Revolving Fund.

Effect: This condition could result in unlawful expenditures.

Recommendation: We recommend that the Court Clerk refrain from making expenditures of this nature without prior authorization from the Administrative Office of the Courts.

Views of responsible officials and planned corrective actions: We concur with the State Auditor’s findings. The Court Clerk will confer with the Administrative Offices of the Court in the future regarding expenditures of this nature.

**Finding 2006-3—Reconciliation with County Treasurer**

Criteria: Effective internal controls include the Court Clerk reconciliation of office ledgers with the County Treasurer at the end of each month.

Condition: The Court Clerk’s official depository account for District Court #5 case balances did not reconcile with the County Treasurer’s official depository ledger at June 30, 2006. A variance of \$1,307.47 was noted.

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

Recommendation: We recommend that the District Court #5 official depository account reconcile with County Treasurer’s ledger.

Views of responsible officials and planned corrective actions: We concur with the State Auditor’s findings. We will work to reconcile accounts in a timely manner.



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