

**MURRAY
COUNTY
COURT CLERK
TURNOVER**

AUGUST 31, 2010



**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JO FREEMAN
MURRAY COUNTY COURT CLERK
AUGUST 31, 2010**

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven (7) copies have been prepared and distributed at a cost of \$15.22. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

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

November 30, 2010

BOARD OF COUNTY COMMISSIONERS
MURRAY COUNTY COURTHOUSE
SULPHUR, OKLAHOMA 73086

Transmitted herewith is the Murray County Court Clerk Officer Turnover Report for August 31, 2010. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

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

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

Jo Freeman
Murray County Treasurer
Murray County Courthouse
Sulphur, Oklahoma 73086

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for August 31, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records, and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, the Office was not exceeding the maximum amount of cash authorized for their change needs, the Officers' depository account balances reconciled with the County Treasurer's records, and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with inventory records, and monthly reports of the Office being filed with the County Clerk, our findings are presented in the accompanying schedule of findings and responses.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

November 18, 2010

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JO FREEMAN, MURRAY COUNTY COURT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
AUGUST 31, 2010**

Finding 2011-1—Equipment Inventory

Criteria: An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity’s governing body, management, and other personnel. They are designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity’s assets and safeguard assets from loss, damage, or misappropriation.

Title 19 O.S. § 178.1 states in part:

The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and therefore maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased, or otherwise coming into custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...

Condition: We noted that an inventory listing of office furniture and equipment was maintained. However, this listing was not current. The following nine items from the listing could not be located:

County ID#	Description	Serial #
5011-J11-203	1989 Calculator JK Maxima	00502228
5011-J11-213	1991 Cannon ND-6650 II	211121, F226900
5011-J11-217-1	1997 Business Imaging DR 3020	AA301312
5011-J11-219	1990 Printer	ACJ5Z6KX-P1125
5011-J11-219-1	1999 Sharp Laser	76700531
5011-J11-220-1	Kellpro Computer	SW51040
5011-J11-221	1990 Keyboard	HGK RB-2001
5011-J11-222	1990 Monitor Samtron Monitor	9230312468
5011-J11-640-1	1990 Barcode Disc Drive	992054

Effect: Failure to maintain current and accurate inventory records may result in the misappropriation of assets.

Recommendation: We recommend that the Board of County Commissioners cause a biennial inventory to be taken of all working tools, apparatus, machinery, and equipment belonging to the County. We also recommend that these inventories be documented on Form # 3512.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JO FREEMAN, MURRAY COUNTY COURT CLERK
SCHEDULE OF FINDINGS AND RESPONSES
AUGUST 31, 2010**

Views of responsible officials and planned corrective actions: Current County Court Clerk Christie Pittman stated she would get her inventory list current and up-to-date and fax it to OSAI on September 1, 2010.

Finding 2011-2—Monthly Report

Criteria: Title 19 O.S. § 684 states:

All monies that shall be received during any calendar month by any county officer, county board, county commission or the members or employees of either thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury, - that is, transferred from the official account of the officer, board, commission or employee of either thereof depositing the same, to the fund or funds of the county or municipal subdivision thereof to which the same belongs, - by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received; and it shall be the further duty of all such officers, boards, commissions, and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof.

Condition: The County Court Clerk does not submit a monthly report with the County Clerk in accordance with 19 O.S. § 684.

Effect: Monies received are not being properly reported.

Recommendation: We recommend the County Court Clerk submit a monthly report for all accounts in accordance with 19 O.S. § 684.

Views of responsible officials and planned corrective actions: Current County Court Clerk Christie Pittman stated she would discuss this with the County Clerk and start completing on a monthly basis.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV