

**MUSKOGEE
COUNTY
COURT CLERK**

**JULY 1, 2007 THROUGH
SEPTEMBER 29, 2008**

**SPECIAL
AUDIT**



Oklahoma State Auditor
& Inspector

MUSKOGEE COUNTY COURT CLERK
SPECIAL AUDIT REPORT
JULY 1, 2007 THROUGH SEPTEMBER 29, 2008

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212(H) and 74 O.S. 2001, § 3105. Thirty-five copies have been prepared and distributed at a cost of \$54.00. 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

January 7, 2011

Honorable Larry D. Moore
District Attorney – District No. 15
220 State Street
Muskogee County Courthouse
Muskogee, Oklahoma 74401

Transmitted herewith is the Special Audit Report of the Muskogee County Court Clerk, Muskogee County, Oklahoma. We performed our special audit in accordance with the requirements of **74 O.S. § 212(H)**.

A report of this type tends to be critical in nature; however, failure to report commendable features in the present accounting and operating procedures of the entity should not be interpreted to mean they do not exist.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,

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

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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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

Ms. Paula Sexton
Muskogee County Court Clerk
Muskogee County Courthouse
Muskogee, Oklahoma 74402-1350

Dear Ms. Sexton:

Pursuant to the District Attorney's request and in accordance with the requirements of **74 O.S. § 212(H)**, we performed a special audit with respect to the Muskogee County Court Clerk for the period July 1, 2007 through September 29, 2008.

The objectives of our special audit primarily included, but were not limited to, the objectives expressed by the District Attorney. Our findings related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the Muskogee County Court Clerk for the period July 1, 2007 through September 29, 2008. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and do not extend to any financial statements of the Court Clerk's office.

This report is intended solely for the information and use of the District Attorney, the Court Clerk's office and its administration 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.

Sincerely,

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

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 7, 2011

INTRODUCTION

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.

The Oklahoma State Auditor and Inspector (OSAI) conducted a special audit of the records of the Muskogee County Court Clerk, primarily those records relating to the objectives expressed by the District Attorney's request. The results of the special audit are in the following report.

OBJECTIVE

Review for possible irregularities in expenditures for the Muskogee County Court Clerk (District Court and Court funds).

FINDINGS

- Inadequate internal control--lack of segregation of duties and lack of monitoring.
- From November 1, 2007 through September 25, 2008, the former Muskogee County Deputy Court Clerk, Jackie L. Borovetz, caused 193 vouchers to be issued for her benefit (100 vouchers from the Court Fund for \$247,629.52 and 93 vouchers from the District Court Clerk Fund for \$347,623.80) for a total of \$595,253.32.
- Computer records were altered to conceal the payees' names on those vouchers.
- One hundred ninety-two (192) vouchers were cashed and/or deposited into (4) different bank accounts opened by and under the control of Jackie Borovetz. One (1) voucher was endorsed in the same manner as the other vouchers; however, it was cashed using the Muskogee County bank account as the account for recourse.

BACKGROUND

On September 24, 2008, a representative from BancFirst contacted the Muskogee County Treasurer, Glen Scott, regarding a Muskogee County Court Clerk voucher. Mr. Scott contacted the Muskogee County Court Clerk, Paula Sexton, who reviewed the voucher, along with other vouchers issued by her office. She noted discrepancies on the payees of vouchers entered on her office computer records and the same vouchers registered with the Muskogee County Treasurer's Office. Ms. Sexton requested Julie Patrick of Case Management Systems for Kellpro (computer software company) and Brenda Warren, Administrative Office of the Courts, review the Muskogee Court Clerk computer system and records.

On September 29, 2008, District Attorney, Larry Moore, filed in the District Court of Muskogee County, Oklahoma, State of Oklahoma vs. Jackie L. Borovetz, Case number CF-2008-821—Embezzlement, one count.

According to an affidavit filed in Muskogee District Court under this case, District Attorney, Larry Moore stated he had been advised by Paula Sexton, Julie Patrick, and Brenda Warren that during the period of November 1, 2007 through September 25, 2008, one Jackie L. Borovetz, while working as a Muskogee County Court Clerk Deputy, did take monies which had been paid to the Muskogee County Court Clerk's Office and did take and divert such monies to her use in an amount in excess of \$340,000.00.

District Attorney, Larry Moore, requested OSAI perform a special audit. Pursuant to this request, OSAI tested 100% of vouchers issued during the audit period for both the Court Fund and District Court Clerk accounts. Using the voucher registers provided by Julie Patrick of Kellpro, and the

general ledgers provided by County Treasurer Glen Scott, OSAI compared the two and noted differences between them.

Using BancFirst monthly records, OSAI visually verified all vouchers and endorsements, viewed payees, and noted the payees did not match the Muskogee Court Clerk voucher registers. OSAI traced 193 vouchers to the bank accounts in which the vouchers were deposited, cashed or processed.

LACK OF SEGREGATION OF DUTIES

Ms. Borovetz was a Muskogee County Deputy Court Clerk, who also served as the bookkeeper for the Court Clerk. Ms. Borovetz' job duties related to disbursements, and included but were not limited to:

- Completing court fund claims
- Printing vouchers
- Signing vouchers
- Posting vouchers (payments to the court cases)
- Delivering vouchers to the Treasurer's office to be registered
- Picking up registered vouchers
- Preparing monthly court reports
- Reconciling the Court Clerk's accounts to the Treasurer's monthly reports

At the end of each month, the Treasurer's office prepares a monthly report that lists all vouchers (names and amounts) registered by each office. One of the Treasurer's employees stated that Ms. Borovetz was "constantly bugging me on the 1st or the 2nd of each month and asking me if I had done the monthly reports..."

In addition to performing all job duties related to processing vouchers, Ms. Borovetz was authorized computer security access codes that enabled her to make changes to the computer records, including, the ability to change vouchers.

The Court Clerk stated she was not aware that the data on the computer system could be altered. She stated she thought the computer system had been "locked down so that this sort of thing could not happen."

Jeff Skinner, a representative from Kellpro, confirmed that receipts had been somewhat restricted—issued receipts cannot be deleted once they are printed. However, employees with certain security codes have the ability to change the names and dates on the receipts. Mr. Skinner also confirmed that vouchers cannot be deleted once they are printed, but any information on the vouchers (names, amounts, payees, expenditure categories, case numbers) could be changed by employees with certain security access codes.

Mr. Skinner stated the Court Clerk of each county office determines the type of security codes given to each of their respective employees.

According to information provided to OSAI by Kellpro, Ms. Borovetz was authorized the same security access codes as the Muskogee County Court Clerk. Ms. Borovetz had security access codes, that provided her the ability to make changes to receipts, to make changes to deposit dates, and to make changes to any functions related to the Court Fund.

OSAI spoke to Ms. Patrick from Kellpro regarding the receipts and Ms. Patrick stated "receipts are fine and that Jackie did not have anything to do with the receipts."

LACK OF MONITORING

The Court Clerk's vouchers require two signatures. However, the Court Clerk's name is pre-printed on the voucher. OSAI noted Ms. Borovetz' signature stamp was one of the authorized signers on the vouchers, and in one instance, another Deputy Clerk's signature stamp was used (without her approval or knowledge). No other employee countersigns or reviews the vouchers.

OSAI found that Court Fund claims were either missing or did not match the vouchers. The vouchers that referenced payments made from District Court cases were not issued to parties of that respective case. No other employee or management monitored Court Fund claims other than Ms. Borovetz.

The Court Clerk does not receive monthly bank statements of her accounts; and therefore, did not view the vouchers or the endorsements. All the bank records and copies of vouchers are maintained by the Muskogee County Treasurer. However, no one in the Treasurer's office in a normal course of business reviews the voucher endorsements. The Muskogee County Treasurer stated his office and employees are not familiar with who the Court Clerk's authorized payees are and would not know if a payee was fictitious.

Asset custody, transaction authorization, bookkeeping, and reconciliations were not properly segregated to assure adequate internal control structure.

RECOMMENDATION

OSAI recommends that 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.

193 VOUCHERS/COMPUTER RECORDS ALTERED---\$595,253.32 MISAPPROPRIATED PUBLIC FUNDS

The lack of segregation of duties, the ability of the employee to make changes to the computer records, the lack of monitoring voucher claims,

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vouchers and voucher endorsements, all created an opportunity for the employee to conceal the alteration of 193 vouchers and related computer records and misappropriate the funds.

In an eleven-month period, November 1, 2007 through September 25, 2008, Muskogee County Deputy Clerk, Jackie Borovetz, issued and concealed the payees of 193 vouchers. One hundred (100) vouchers were issued from the Court Fund account in the amount of \$247,629.52, and ninety-three (93) vouchers were issued from the District Court Clerk account in the amount of \$347,623.80, for a total of \$595,253.32.

The table lists the months, the amount of the vouchers issued during the respective month, and the funds from which the vouchers were issued:

November-2007	\$10,525.78	} District Court Clerk vouchers only
December-2007	33,923.22	
January-2008	33,236.80	} District Court Clerk & Court Fund Vouchers
February-2008	32,006.00	
March-2008	69,716.98	
April-2008	68,564.54	
May-2008	58,650.00	
June-2008	64,719.00	
July-2008	90,882.00	
August-2008	60,259.00	
September-2008	72,770.00	
TOTAL	\$595,253.32	

In one hundred and ninety-three instances (193), the Clerk's voucher records (computer entries and monthly reports) were altered to conceal the payees' names. For example, the payee information (name, case number, category of expenditure, purpose of the voucher, etc) was entered into the computer, the voucher was printed, then the computer records were changed to make it appear that a different payee had been issued the voucher. When the Court Clerk viewed the monthly report of vouchers issued and the computer data, she saw the changed names and not the names that were actually entered on the vouchers.

In all 193 instances, the audit log reports run by Ms. Patrick from Kellpro indicate that all 193 changes to the records were done by the user with initials "JB".

The 193 vouchers were issued to nine (9) payees:

1. J.L. Skinner
2. J. Louise Thompson
3. Jackie L. Skinner
4. Jackie Thompson
5. J.L. Holder

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6. Jackie Louise 5315 Skinner
7. Jackie L. Thompson
8. Parker Wayne Stinger
9. The Research Specialists

The payees, number of vouchers issued to each of the payees, and the dollar amount of the vouchers issued to each payee is set out in the table below:

**GRAND TOTAL OF VOUCHERS PER PAYEE FROM BOTH
COURT FUND ACCOUNT & DISTRICT COURT CLERK ACCOUNT**

PAYEE	# OF VOUCHERS	DOLLAR AMOUNT OF VOUCHERS
Parker Wayne Stinger	87	\$ 195,647.34
J.L. Skinner	45	180,861.68
The Research Specialists	32	102,992.30
J. Louise Thompson	14	52,634.70
Jackie Thompson	9	35,020.00
Jackie L. Thompson	2	9,500.30
Jackie L. Skinner	1	7,200.00
J.L Holder	1	4,895.00
Jackie Louise 5315 Skinner	2	6,502.00
TOTAL	193	\$ 595,253.32

Seven (7) of the payees' names are variations of Ms. Borovetz' names (maiden and former names) and one name is a variation of one of her relative's name. The ninth payee, The Research Specialists, was a fictitious business created by Ms. Borovetz as the sole proprietor. Ms. Borovetz subsequently opened a bank account for this business. In addition to opening this bank account, Ms. Borovetz opened three (3) other bank accounts. The following table lists the banks, the accounts, the owner of the accounts, and the dates the accounts were opened.

BANK	ACCOUNT NUMBER	ACCOUNT OWNER	DATE ACCOUNT OPENED
BANCFIRST	Ending #109	JACKIE BOROVIETZ REP. PAYEE	NOVEMBER 11, 2007
BANCFIRST	Ending #334	JACKIE BOROVIETZ	MARCH 3, 2008
BANK OF AMERICA	Ending #965	JACKIE BOROVIETZ	MARCH 25, 2008
BANK OF AMERICA	Ending #059	JACKIE BOROVIETZ SOLE PROP. DBA THE RESEARCH SPECIALISTS	APRIL 3, 2008

OSAI traced 193 vouchers to the bank accounts in which they were processed (deposited and/or cashed). One hundred ninety-two (192) of the vouchers were cashed or deposited into the above-referenced bank

accounts owned by and under the control of Jackie Borovetz. The remaining voucher, in the amount of \$2,500, was endorsed in the same manner as the other vouchers OSAI reviewed. It was cashed at BancFirst. However, the bank did not list the endorser's account number on the voucher as the account for recourse.

The following chart on page 12, identifies the name of the Muskogee County Court Clerk account, the total amount of vouchers issued from the account, the payees' names, the bank accounts and the dollar amounts of vouchers processed through Ms. Borovetz' bank accounts. One, \$2,500 voucher, was cashed at BancFirst.

After OSAI traced the vouchers to Ms. Borovetz' bank accounts, OSAI noted payments and online bank transfers made to and from these bank accounts. The bank accounts were used as a means of transferring funds from one account to another and for spending the funds.

In addition to the chart, presented in this report at page 13, are six (6) spreadsheets that list all 193 vouchers, the changes made to the records and the bank accounts into which the vouchers were processed (cashed and/or deposited).

Samples of expenditures and transfers made from three (3) of the bank accounts are at the end of this report at page 19.

The following is an excerpt from a memo obtained from a Muskogee County laptop used by Ms. Borovetz.

I am finally accepting that for what I have done there is no turning back. I will go to prison when I can caught, I just do not know when that will be. I am hoping God lets it not happen until Parker is in college, which is our audit goes as planned every two years, is when it will be.

PENDING CRIMINAL CASE

On October 30, 2008, District Attorney, Larry Moore, filed in Muskogee County, Case Number CF-2008-821, the State of Oklahoma vs. Jackie L. Borovetz, an Amended Information of eleven (11) counts of Embezzlement. The counts represent the eleven (11) months, November 2007 through September 2008, and the dollar amount of the vouchers cashed/deposited during each of those months, totaling \$595,253.32.

DISCLAIMER

The State Auditor and Inspector has no jurisdiction, authority, purpose or intent by the issuance of this report to determine the guilt, innocence, culpability or liability, if any, of any person or entity for any act, omission, or transaction reviewed and such determinations are within the exclusive jurisdiction of regulatory, law enforcement, and judicial authorities designated by law.

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Misappropriated
 Court Fund Vouchers
\$247,629.52

Misappropriated
 District Court Vouchers
\$347,623.80

Jackie L.
 Thompson
 2 Vouchers
 \$ 9,500.30

J. L.
 Skinner
 45 Vouchers
 \$180,861.68

Parker Wayne
 Stinger
 87 Vouchers
 \$195,647.34

The Research
 Specialists
 32 Vouchers
 \$102,992.30

Jackie
 Thompson
 9 Vouchers
 \$35,020.00

J. Louise
 Thompson
 14 Vouchers
 \$ 52,634.70

J. L.
 Holder
 1 Voucher
 \$ 4,895.00

Jackie L.
 Skinner
 1 Voucher
 \$ 7,200.00

Jackie Louise
 5315 Skinner
 2 Vouchers
 \$ 6,502.00

BancFirst
 Acct. # 109
 Owner:
 Jackie Borovetz
 Rep. Payee
\$110,693.30
\$125,001.80

BancFirst
 Acct. # 334
 Owner:
 Jackie Borovetz
\$102,726.68
\$143,365.00

Bank of America
 Acct. # 965
 Owner:
 Jackie Borovetz
\$ 3,874.24
\$ 4,100.00

Bank of America
 Acct. # 059
 Owner:
 Jackie Borovetz
 Sole Proprietor DBA
 The Research Specialists
\$ 30,335.30
\$ 72,657.00

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JULY 1, 2007 THROUGH SEPTEMBER 29, 2008**

DATE OF VOUCHER	VOUCHER #	PAYEE PER COURT FUND ACTIVITY REPORT--COURT CLERK	PAYEE PER OFFICIAL DEPOSITORY GENERAL LEDGER--PER TREASURER	VOUCHER AMT	CLAIM #	PAYEE PER COURT FUND CLAIM	DEPOSITED/CASHED INTO BANCFIRST ACCT #109 ACCOUNT OWNER: JACKIE BOROVTZ REP. PAYEE ACCOUNT OPENED ON 11/1/2007	DEPOSITED/CASHED BANCFIRST ACCT #334 ACCOUNT OWNER: JACKIE BOROVTZ ACCT. OPENED ON 3/3/2008	DEPOSITED/CASHED INTO BANK OF AMERICA ACCT #059 ACCOUNT OWNER: JACKIE BOROVTZ SOLE PROP. DBA THE RESEARCH SPECIALISTS ACCOUNT OPENED ON 4/3/2008	DEPOSITED/CASHED INTO BANK OF AMERICA ACCT #965 ACCOUNT OWNER: JACKIE BOROVTZ ACCT. OPENED ON 3/25/2008
02/21/08	9052	ELECTRONIC DICT. OF TULSA	PARKER WAYNE STINGER	1,500.00	9052	ELECTRONIC DICTATION	ON 2/22/2008			
02/21/08	9053	BOCC	PARKER WAYNE STINGER	1,500.00	9053	BOCC	ON 2/22/2008			
02/25/08	9054	BOCC	JACKIE L. THOMPSON	3,000.00	9054	CARMAN D. RAINBOLT	ON 2/26/08			
02/27/08	9098	ELISE CRUCHON	PARKER WAYNE STINGER	750.00	9098	JUSTIN STOUT	ON 3/3/2008			
02/27/08	9099	ELISE CRUCHON	PARKER WAYNE STINGER	650.00	9099	JUSTIN STOUT	ON 3/3/2008			
02/27/08	9100	ELISE CRUCHON	PARKER WAYNE STINGER	500.00	9100	JUSTIN STOUT	ON 3/3/2008			
02/27/08	9101	BOCC	PARKER WAYNE STINGER	1,205.00	9101	JUSTIN STOUT	ON 2/29/2008			
02/27/08	9102	BOCC	PARKER WAYNE STINGER	945.00	9102	JUSTIN STOUT	ON 2/29/08			
03/03/08	9120	BOCC	PARKER WAYNE STINGER	3,000.00	9120	PAULA RANALLO WILBURN	ON 3/3/08			
03/03/08	9121	OK. PUBLIC EMPLOYEE HLTH	JACKIE L. THOMPSON	6,500.30	9121	CARMAN D. RAINBOLT	ON 3/3/2008			
03/03/08	9123	BOCC	J.L. SKINNER	5,100.00	9123	CARMAN D. RAINBOLT		ON 3/4/2008		
03/05/08	9135	ORVILLE LOGE	PARKER WAYNE STINGER	610.00	9135	CARMAN D. RAINBOLT	ON 3/7/2008			
03/05/08	9136	ORVILLE LOGE	PARKER WAYNE STINGER	770.00	9136	CARMAN D. RAINBOLT	ON 3/6/2008			
03/05/08	9137	ORVILLE LOGE	PARKER WAYNE STINGER	840.00	9137	CARMAN D. RAINBOLT	ON 3/6/2008			
03/07/08	9160	ORVILLE LOGE	PARKER WAYNE STINGER	425.00	9160	CARMAN D. RAINBOLT	ON 3/10/08			
03/07/08	9161	ORVILLE LOGE	PARKER WAYNE STINGER	525.00	9161	CARMAN D. RAINBOLT	ON 3/10/08			
03/10/08	9171	ORVILLE LOGE	PARKER WAYNE STINGER	1,500.00	9171	JUSTIN STOUT	ON 3/10/08			
03/10/08	9172	ORVILLE LOGE	PARKER WAYNE STINGER	2,000.00	9172	JUSTIN STOUT	ON 3/10/08			
03/10/08	9173	ORVILLE LOGE	PARKER WAYNE STINGER	500.00	9173	JUSTIN STOUT	ON 3/10/08			
03/10/08	9178	ORVILLE LOGE	J.L. SKINNER	725.00	9178	JUSTIN STOUT		ON 3/10/2008		
03/10/08	9179	ORVILLE LOGE	J.L. SKINNER	3,275.00	9179	JUSTIN STOUT		ON 3/10/2008		
03/14/08	9191	ORVILLE LOGE	PARKER WAYNE STINGER	1,500.00	9191	JUSTIN STOUT	ON 3/17/08			
03/14/08	9192	ORVILLE LOGE	PARKER WAYNE STINGER	2,100.00	9192	JUSTIN STOUT	ON 3/17/08			
03/17/08	9211	ORVILLE LOGE	PARKER WAYNE STINGER	1,200.00	9211	PAULA RANALLO WILBURN	ON 3/18/08			
03/17/08	9212	ORVILLE LOGE	PARKER WAYNE STINGER	1,400.00	9212	PAULA RANALLO WILBURN	ON 3/18/2008			
03/17/08	9213	ORVILLE LOGE	J.L. SKINNER	900.00	9213	PAULA RANALLO WILBURN		ON 03/18/2008		
03/17/08	9214	ORVILLE LOGE	J.L. SKINNER	750.00	9214	PAULA RANALLO WILBURN		ON 3/18/2008		
03/20/08	9223	ORVILLE LOGE	PARKER WAYNE STINGER	2,200.00	9223	PAULA RANALLO WILBURN	ON 3/21/08			
03/20/08	9224	ORVILLE LOGE	PARKER WAYNE STINGER	1,500.00	9224	PAULA RANALLO WILBURN	ON 3/21/08			
03/20/08	9232	BOCC	J.L. SKINNER	4,219.68	9232	PAULA RANALLO WILBURN		ON 3/21/2008		
03/20/08	9233	STENOGRAPH L.L.C	J.L. SKINNER	3,752.00	9233	PAULA RANALLO WILBURN		ON 3/21/2008		
03/27/08	9464	ORVILLE LOGE	PARKER WAYNE STINGER	1,425.00	9464	JUSTIN STOUT	ON 3/31/08			
03/27/08	9465	ORVILLE LOGE	PARKER WAYNE STINGER	1,200.00	9465	JUSTIN STOUT	ON 3/31/08			
03/31/08	9497	SHANNON FLORES	J.L. SKINNER	2,315.00	9497	PAULA RANALLO WILBURN		ON 3/31/2008		
03/31/08	9499	ORVILLE LOGE	PARKER WAYNE STINGER	1,500.00	9499	PAULA RANALLO WILBURN	ON 3/31/08			
03/31/08	9500	SHANNON FLORES	J.L. SKINNER	1,200.00	9500	PAULA RANALLO WILBURN		ON 3/31/2008		
03/31/08	9501	ORVILLE LOGE	PARKER WAYNE STINGER	1,750.00	9501	PAULA RANALLO WILBURN	ON 3/31/08			
04/02/08	9504	ORVILLE LOGE	PARKER WAYNE STINGER	900.00	9504	CARMAN D. RAINBOLT	ON 4/4/08			

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DATE OF VOUCHER	VOUCHER #	PAYEE PER COURT FUND ACTIVITY REPORT-COURT CLERK	PAYEE PER OFFICIAL DEPOSITORY GENERAL LEDGER- PER TREASURER	VOUCHER AMT	CLAIM #	PAYEE PER COURT FUND CLAIM	DEPOSITED/CASHED INTO BANCFIRST ACCT #109 ACCOUNT OWNER: JACKIE BOROVETZ REP. PAYEE ACCOUNT OPENED ON 11/1/2007	DEPOSITED/CASHED BANCFIRST ACCT #334 ACCOUNT OWNER: JACKIE BOROVETZ ACCT. OPENED ON 3/3/2008	DEPOSITED/CASHED INTO BANK OF AMERICA ACCT #059 ACCOUNT OWNER: JACKIE BOROVETZ SOLE PROP. DBA THE RESEARCH SPECIALISTS ACCOUNT OPENED ON 4/3/2008	DEPOSITED/CASHED INTO BANK OF AMERICA ACCT #965 ACCOUNT OWNER: JACKIE BOROVETZ ACCT. OPENED ON 3/25/2008
04/02/08	9506	ORVILLE LOGE	PARKER WAYNE STINGER	1,125.00	9506	CARMAN D. RAINBOLT	ON 4/4/08			
04/02/08	9516	ORVILLE LOGE	PARKER WAYNE STINGER	775.00	9516	JUSTIN STOUT	ON 4/4/08			
04/10/08	9525	ORVILLE LOGE	PARKER WAYNE STINGER	2,250.00	9525	JUSTIN STOUT	ON 4/11/08			
04/10/08	9527	OESC	J.L. SKINNER	4,100.00	9527	JUSTIN STOUT		ON 4/10/2008		
04/11/08	9530	FIRST NATIONAL BANK	RESEARCH SPECIALISTS	4,625.30	9530	CARMAN D. RAINBOLT			ON 4/11/2008	
04/11/08	9532	OK. PUBLIC RETIRE.	PARKER WAYNE STINGER	3,200.00	9532	JUSTIN STOUT	ON 4/15/08			
04/16/08	9540	SHANNON FLORES	J.L. SKINNER	3,985.00	9540	JUSTIN STOUT		ON 4/16/2008		
04/16/08	9541	ORVILLE LOGE	PARKER WAYNE STINGER	2,100.00	9541	JUSTIN STOUT	ON 4/16/2008			
04/16/08	9543	OTC	THE RESEARCH SPECIALISTS	4,200.00	9543	JUSTIN STOUT		ON 4/16/2008		
04/17/08	9551	BOCC	J. LOUISE THOMPSON	3,874.24	9551	PAULA RANALLO WILBURN			ON 4/18/2008	
04/23/08	9556	ORVILLE LOGE	PARKER WAYNE STINGER	1,800.00	9556	PAULA RANALLO WILBURN	ON 4/28/08			
04/23/08	9557	SHANNON FLORES	THE RESEARCH SPECIALISTS	3,000.00	9557	CARMAN D. RAINBOLT			ON 4/24/2008	
04/23/08	9564	ORVILLE LOGE	J. L. SKINNER	2,300.00	9564	PAULA RANALLO WILBURN		ON 4/25/2008		
04/29/08	9571	BOCC	THE RESEARCH SPECIALISTS	4,500.00	9571	CARMAN D. RAINBOLT			ON 4/30/2008	
04/29/08	9575	ORVILLE LOGE	J.L. SKINNER	3,600.00	9575	CARMAN D. RAINBOLT		ON 4/30/2008		
04/29/08	9577	SHANNON FLORES	PARKER WAYNE STINGER	3,200.00	9577	CARMAN D. RAINBOLT	ON 4/30/08			
05/05/08	9605	BANCFIRST 941	J.L. SKINNER	4,275.00	9605	CLAIM MISSING		ON 5/5/2008		
05/05/08	9606	ORVILLE LOGE	PARKER WAYNE STINGER	1,675.00	9606	CLAIM MISSING	ON 5/5/08			
05/06/08	9613	BOCC	J. LOUISE THOMPSON	2,200.00	9613	CLAIM MISSING		ON 5/7/2008		
05/07/08	9621	ORVILLE LOGE	PARKER WAYNE STINGER	1,495.00	9621	CLAIM MISSING	ON 5/9/2008			
05/12/08	9628	ORVILLE LOGE	PARKER WAYNE STINGER	3,200.00	9628	CLAIM MISSING	ON 5/13/2008			
05/14/08	9632	BOCC	J. L. SKINNER	2,055.00	9632	CLAIM MISSING		ON 5/14/2008		
05/15/08	9635	STENOGRAPH L.L.C	PARKER WAYNE STINGER	1,450.00	9635	CLAIM MISSING	ON 5/16/2008			
05/15/08	9636	BOCC	PARKER WAYNE STINGER	1,750.00	9636	CLAIM MISSING	ON 5/16/2008			
05/15/08	9640	OK. PUBLIC EMPLOYEE HLTH	THE RESEARCH SPECIALISTS	4,200.00	9640	CLAIM MISSING			ON 5/15/2008	
05/15/08	9643	SHANNON FLORES	J. LOUISE THOMPSON	2,150.00	9643	CLAIM MISSING		ON 5/16/2008		
05/22/08	9666	BOCC	PARKER WAYNE STINGER	1,800.00	9666	CLAIM MISSING	ON 5/27/2008			
05/27/08	9670	ORVILLE LOGE	PARKER WAYNE STINGER	1,700.00	9670	CLAIM MISSING	ON 5/27/2008			
05/27/08	9676	BOCC	J.L. SKINNER	2,900.00	9676	CLAIM MISSING		ON 5/28/2008		
06/03/08	9714	VICKER'S LARRY	PARKER WAYNE STINGER	1,600.00	9714	CLAIM MISSING	ON 6/4/2008			
06/04/08	9717	STENOGRAPH L.L.C	PARKER WAYNE STINGER	1,700.00	9717	CLAIM MISSING	ON 6/4/2008			
06/18/08	9862	ORVILLE LOGE	PARKER WAYNE STINGER	1,400.00	9862	CLAIM MISSING	ON 6/19/2008			
06/20/08	9921	SHANNON FLORES	J.L. SKINNER	1,467.00	9921	CLAIM MISSING		ON 6/23/2008		
06/24/08	9927	BANCFIRST 941	J.L. SKINNER	4,674.00	9927	CLAIM MISSING		ON 6/25/2008		
06/26/08	9967	ORVILLE LOGE	PARKER WAYNE STINGER	2,425.00	9967	CLAIM MISSING	ON 6/26/2008			
06/26/08	9968	OESC	J.L. SKINNER	4,652.00	9968	CLAIM MISSING		ON 6/27/2008		
06/26/08	9971	RPM	THE RESEARCH SPECIALISTS	4,300.00	9971	CLAIM MISSING			ON 6/26/2008	
06/26/08	9976	SHANNON FLORES	JACKIE THOMPSON	2,001.00	9976	CLAIM MISSING		ON 6/27/2008		
07/15/08	10019	SHANNON FLORES	PARKER WAYNE STINGER	3,600.00	10019	CLAIM MISSING	ON 7/17/2008			
07/17/08	10024	BOCC	JACKIE THOMPSON	4,100.00	10024	CLAIM MISSING		ON 7/18/2008		

**MUSKOGEE COUNTY COURT CLERK
SPECIAL AUDIT REPORT
COURT FUND AND DISTRICT COURT VOUCHERS
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DATE OF VOUCHER	VOUCHER #	PAYEE PER COURT FUND ACTIVITY REPORT--COURT CLERK	PAYEE PER OFFICIAL DEPOSITORY GENERAL LEDGER--PER TREASURER	VOUCHER AMT	CLAIM #	PAYEE PER COURT FUND CLAIM	DEPOSITED/CASHED INTO BANCFIRST ACCT #109 ACCOUNT OWNER: JACKIE BOROVETZ REP. PAYEE ACCOUNT OPENED ON 11/1/2007	DEPOSITED/CASHED BANCFIRST ACCT #334 ACCOUNT OWNER: JACKIE BOROVETZ ACCT. OPENED ON 3/3/2008	DEPOSITED/CASHED INTO BANK OF AMERICA ACCT #059 ACCOUNT OWNER: JACKIE BOROVETZ SOLE PROP. DBA THE RESEARCH SPECIALISTS ACCOUNT OPENED ON 4/3/2008	DEPOSITED/CASHED INTO BANK OF AMERICA ACCT #965 ACCOUNT OWNER: JACKIE BOROVETZ ACCT. OPENED ON 3/25/2008
07/21/08	10195	RPM	PARKER WAYNE STINGER	1,700.00	10195	CLAIM MISSING	ON 7/21/2008			
07/22/08	10197	OESC	J.L. SKINNER	3,241.00	10197	CLAIM MISSING		ON 7/25/2008		
07/22/08	10199	BOCC	PARKER WAYNE STINGER	3,200.00	10199	CLAIM MISSING	ON 7/23/2008			
07/25/08	10252	REPORTERS PAPER & MFG. CO	PARKER WAYNE STINGER	2,850.00	10252	CLAIM MISSING	ON 7/28/2008			
07/28/08	10273	RPM	THE RESEARCH SPECIALISTS	3,660.00	10273	CLAIM MISSING		ON 7/30/2008		
08/01/08	10280	SHANNON FLORES	J. LOUISE THOMPSON	1,800.00	10280	CLAIM MISSING		ON 8/4/2008		
08/05/08	10285	BOCC	PARKER WAYNE STINGER	2,153.00	10285	CLAIM MISSING	ON 8/5/2008			
08/08/08	10319	MARK A. GROBER	PARKER WAYNE STINGER	4,125.00	10319	CLAIM MISSING		ON 8/11/2008		
08/08/08	10325	BOCC	J.L. SKINNER	3,600.00	10325	CLAIM MISSING		ON 8/11/2008		
08/13/08	10330	BOCC	PARKER WAYNE STINGER	1,875.00	10330	CLAIM MISSING		ON 8/14/2008		
08/14/08	10340	LARRY'S VICKERS	PARKER WAYNE STINGER	1,675.00	10340	CLAIM MISSING		ON 8/18/2008		
08/14/08	10349	PENGAD	THE RESEARCH SPECIALISTS	1,850.00	10349	CLAIM MISSING		ON 8/14/2008		
08/14/08	10350	BANCFIRST 941	JACKIE THOMPSON	3,300.00	10350	CLAIM MISSING		ON 8/14/2008		
08/15/08	10380	BOCC	J.L. SKINNER	2,900.00	10380	CLAIM MISSING		ON 8/18/2008		
08/15/08	10381	SHANNON FLORES	PARKER WAYNE STINGER	1,345.00	10381	CLAIM MISSING		ON 8/25/2008		
09/02/08	10412	SHANNON FLORES	PARKER WAYNE STINGER	1,795.00	10412	CLAIM MISSING		ON 9/3/2008		
09/05/08	10423	ORVILLE LOGE	PARKER WAYNE STINGER	4,150.00	10423	CLAIM MISSING	ON 9/5/2008			
09/05/08	10427	ORVILLE LOGE	J.L. SKINNER	3,675.00	10427	CLAIM MISSING		ON 9/8/2008		
09/10/08	10433	ORVILLE LOGE	PARKER WAYNE STINGER	5,100.00	10433	CLAIM MISSING	ON 9/10/2008			
09/15/08	10437	ORVILLE LOGE	PARKER WAYNE STINGER	4,100.00	10437	CLAIM MISSING	ON 9/16/2008			
09/19/08	10466	BOCC	J.L. SKINNER	6,700.00	10466	CLAIM MISSING		ON 9/19/2008		
09/24/08	10499	BANCFIRST 941	PARKER WAYNE STINGER	5,800.00	10499	CLAIM MISSING	ON 9/25/2008			
TOTAL DOLLAR AMOUNT OF VOUCHERS FOR COURT FUND				247,629.52						
TOTAL DOLLAR AMOUNT OF VOUCHERS FROM COURT FUND				247,629.52						
TOTAL DOLLAR AMOUNT OF VOUCHERS FROM DISTRICT CRT				347,623.80						
GRAND TOTAL OF VOUCHERS FROM BOTH FUNDS				595,253.32						

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SPECIAL AUDIT REPORT
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DATE OF VOUCHER	VOUCHER #	PAYABLE PER DEPSITORY VOUCHER REGISTER	PAYABLE PER OFFICIAL DEPOSITORY GENERAL LEDGER	AMOUNT	CASE NUMBER	DEPOSITED/CASHED BANCFIRST ACCT #109 ACCOUNT OWNER: JACKIE BOROVIETZ REP. PAYEE ACCOUNT OPENED ON 11/1/2007	DEPOSITED/CASHED BANCFIRST ACCT #334 ACCOUNT OWNER: JACKIE BOROVIETZ ACCT. OPENED ON 3/3/2008	DEPOSITED/CASHED BANK OF AMERICA ACCT #059 ACCOUNT OWNER: JACKIE BOROVIETZ SOLE PROP. DBA THE RESEARCH SPECIALISTS ACCOUNT OPENED ON 4/3/2008	DEPOSITED/CASHED BANK OF AMERICA ACCT #965 ACCOUNT OWNER: JACKIE BOROVIETZ ACCT. OPENED ON 3/25/2008
11/01/07	3938	MICHAEL LEWIS BOLDING	JACKIE LOUISE 5315 SKINNER	3,000.00	CM-1999-00457	ON 11/1/2007			
11/13/07	3982	HAROLD CRIBB	PARKER WAYNE STINGER	4,928.43	CV-2003-645	ON 11/13/2007			
11/26/07	3995	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,597.35	CV-2003-1202	ON 11/26/2007			
12/03/07	4004	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	3,500.00	CV-2003-1236	ON 12/3/2007			
12/05/07	4038	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	6,746.92	CS-2003-1249	ON 12/5/2007			
12/13/07	4044	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	1,724.30	CJ-2004-00926	ON 12/13/2007			
12/14/07	4049	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	1,500.00	CJ-2001-00654	ON 12/17/2007			
12/17/07	4051	OKLAHOMA STATE TREASURER	JACKIE LOUISE 5315 SKINNER	3,502.00	CJ-2001-00654	ON 12/18/2007			
12/20/07	4056	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,000.00	CJ-2004-00016	ON 12/21/2007			
12/26/07	4059	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	1,500.00	CJ-2004-00016	ON 12/26/2007			
12/27/07	4060	OKLAHOMA STATE TREASURER	JACKIE THOMPSON	1,650.00	CJ-2004-934	ON 12/28/2007			
12/28/07	4061	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	3,500.00	CJ-2004-00016	ON 12/31/2007			
12/28/07	4062	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	3,500.00	CJ-2004-00016	ON 12/31/2007			
12/28/07	4063	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,700.00	CJ-2004-00016	ON 12/31/2007			
12/28/07	4064	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,100.00	CJ-2004-00016	ON 12/31/2007			
01/07/08	4073	DAJO INVESTMENTS	PARKER WAYNE STINGER	2,400.00	CJ-2005-00420	ON 1/7/2008			
01/08/08	4075	OKLAHOMA STATE TREASURER	JACKIE THOMPSON	3,700.00	CJ-2004-00926	ON 1/8/2008			
01/09/08	4108	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,500.00	CJ-2005-00420	ON 1/11/2008			
01/09/08	4110	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	5,339.24	CJ-2004-00926	ON 1/10/2008			
01/09/08	4113	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,500.00	CJ-2005-00420		X		
01/17/08	4119	KIVELL RAYMENT & FRANCIS	PARKER WAYNE STINGER	2,600.00	CJ-2005-00746	ON 1/17/2008			
01/22/08	4121	VELMA GRACE WILSON	PARKER WAYNE STINGER	4,697.56	CJ-2005-00746	ON 1/25/2008			
01/22/08	4122	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	3,500.00	CJ-2004-00926	ON 1/22/2008			
01/22/08	4123	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	3,500.00	CJ-2004-00926	ON 1/22/2008			
01/28/08	4130	MORTGAGE ELECTRONIC REG	PARKER WAYNE STINGER	2,500.00	CJ-2004-00780	ON 1/29/2008			
02/07/08	4140	RONALD COY FREEMAN	PARKER WAYNE STINGER	3,400.00	CJ-2005-01437	ON 2/8/2008			
02/11/08	4143	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,000.00	CJ-2006-01313	ON 2/11/2008			
02/11/08	4146	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	4,000.00	CJ-2004-00926	ON 2/12/2008			
02/11/08	4147	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,556.00	CJ-2004-00926	ON 2/12/2008			
02/14/08	4181	FIRST NATIONAL & TRUST MUSK	JACKIE L. SKINNER	7,200.00	CJ-1999-01197	ON 2/19/2008			
02/14/08	4182	F.F.P. SECURITIES INC	PARKER WAYNE STINGER	2,800.00	CJ-1999-01197	ON 2/19/2008			
03/07/08	4232	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	4,400.00	EOM		ON 3/10/2008		
03/24/08	4246	OKLAHOMA STATE TREASURER	J. LOUISE THOMPSON	4,600.00	CJ-2004-00926		ON 3/24/2008		
03/24/08	4248	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	2,275.00	CJ-2004-00926	ON 3/24/2008			
03/24/08	4249	OKLAHOMA STATE TREASURER	PARKER WAYNE STINGER	3,760.00	CJ-2004-00926	ON 3/24/2008			
04/04/08	4258	MUSKOGEE COUNTY SHERIFF	J. L. SKINNER	4,125.00	EOM		ON 4/4/2008		
04/07/08	4264	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	2,641.00	EOM			ON 4/7/2008	
04/08/08	4291	OKLA.DEPT OF HEALTH/TRAUMA	THE RESEARCH SPECIALISTS	1,800.00	EOM			ON 4/9/2008	
04/14/08	4305	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	4,264.00	EOM		ON 4/15/2008		

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04/14/08	4306	OKLA.DEPT OF HEALTH/TRAUMA	THE RESEARCH SPECIALISTS	2,100.00	EOM			ON 4/14/2008	
04/24/08	4328	MUSKOGEE COUNTY SHERIFF	J. LOUISE THOMPSON	4,100.00	EOM				ON 4/28/2008
05/02/08	4339	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	3,575.00	EOM			ON 5/5/2008	
05/07/08	4347	MUSKOGEE COUNTY SHERIFF	THE RESEARCH SPECIALISTS	2,100.00	EOM			ON 5/7/2008	
05/09/08	4352	MUSKOGEE COUNTY SHERIFF	J. L. SKINNER	4,000.00	EOM		ON 5/9/2008		
05/09/08	4357	DEPT OF PUBLIC SAFETY	PARKER WAYNE STINGER	1,825.00	EOM	ON 5/9/2008			
05/12/08	4383	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	4,100.00	EOM			ON 5/13/2008	
05/16/08	4396	LOVE BEAL & NIXON	J. L. SKINNER	8,400.00	EOM		ON 5/19/2008		
05/27/08	4412	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	3,800.00	EOM			ON 5/27/2008	
06/03/08	4423	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	6,300.00	EOM		ON 6/3/2008		
06/04/08	4425	DEPT OF PUBLIC SAFETY	THE RESEARCH SPECIALISTS	3,700.00	EOM			ON 6/4/2008	
06/05/08	4428	DEPT OF PUBLIC SAFETY	JACKIE THOMPSON	7,200.00	EOM		ON 6/6/2008		
06/09/08	4436	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	6,100.00	EOM		ON 6/10/2008		
06/10/08	4442	DEPT OF PUBLIC SAFETY	THE RESEARCH SPECIALISTS	4,000.00	EOM			ON 6/11/2008	
06/12/08	4455	ADMIN OFFICE OF THE COURTS	PARKER WAYNE STINGER	2,100.00	EOM	ON 6/16/2008			
06/13/08	4468	DEPT OF PUBLIC SAFETY	PARKER WAYNE STINGER	4,400.00	EOM	ON 6/16/2008			
06/23/08	4477	DEPT OF HEALTH & HUMAN	THE RESEARCH SPECIALISTS	6,700.00	EOM			ON 6/23/2008	
07/03/08	4489	BAER AND TIMBERLAKE	J. L. SKINNER	6,200.00	EOM		ON 7/3/2008		
07/08/08	4495	BAER AND TIMBERLAKE	J. L. SKINNER	5,300.00	EOM		ON 7/9/2008		
07/09/08	4498	BAER AND TIMBERLAKE	THE RESEARCH SPECIALISTS	6,740.00	EOM			ON 7/10/2008	
07/10/08	4504	ADMIN OFFICE OF THE COURTS	J. LOUISE THOMPSON	4,100.00	EOM		ON 7/11/2008		
07/10/08	4506	DEPT OF PUBLIC SAFETY	PARKER WAYNE STINGER	4,850.00	EOM	ON 7/11/2008			
07/11/08	4528	OSBI	J. L. SKINNER	4,562.00	EOM		ON 7/14/2008		
07/15/08	4535	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	4,325.00	EOM		ON 7/16/2008		
07/17/08	4540	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	4,400.00	EOM			ON 7/17/2008	
07/18/08	4541	BAER AND TIMBERLAKE	J. L. SKINNER	4,350.00	EOM		ON 7/18/2008		
07/21/08	4544	DEPT OF PUBLIC SAFETY	JACKIE THOMPSON	3,644.00	EOM		ON 7/22/2008		
07/25/08	4546	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	2,435.00	EOM			ON 7/28/2008	
07/25/08	4549	DISTRICT ATTORNEYS COUNCIL	JACKIE THOMPSON	4,125.00	EOM		ON 7/28/2008		
07/28/08	4552	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	4,100.00	EOM		ON 7/28/2008		
07/30/08	4554	ADMIN OFFICE OF THE COURTS	PARKER WAYNE STINGER	4,550.00	EOM	ON 7/31/2008			
07/30/08	4555	DEPARTMENT OF PUBLIC SAFETY	J. L. SKINNER	4,850.00	EOM		ON 7/30/2008		
08/01/08	4557	BOARD OF COUNTY COMMISSIONERS	THE RESEARCH SPECIALISTS	2,641.00	EOM			ON 8/4/2008	
08/12/08	4597	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	3,200.00	EOM			ON 8/12/2008	
08/12/08	4603	ADMIN OFFICE OF THE COURTS	J. L. SKINNER	4,200.00	EOM		ON 8/13/2008		
08/18/08	4609	DEPARTMENT OF PUBLIC SAFETY	THE RESEARCH SPECIALISTS	2,900.00	EOM			ON 8/18/2008	
08/18/08	4610	DEPARTMENT OF HUMAN SERVICES	J. L. HOLDER	4,895.00	EOM		ON 8/18/2008		
08/21/08	4622	TULSA COUNTY SHERIFF	THE RESEARCH SPECIALISTS	1,200.00	EOM			ON 8/22/2008	
08/22/08	4626	MUSKOGEE CO DISTRICT ATTORNEY	J. L. SKINNER	3,400.00	EOM		ON 8/25/2008		

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08/25/08	4628	DEPT OF PUBLIC SAFETY	THE RESEARCH SPECIALISTS	1,900.00	EOM			ON 8/25/2008	
08/28/08	4636	BANK OF OKLAHOMA	J. L. SKINNER	4,200.00	EOM		ON 8/28/2008		
08/29/08	4638	BOARD OF COUNTY COMMISSIONERS	THE RESEARCH SPECIALISTS	1,800.00	EOM			ON 9/2/2008	
08/29/08	4639	BOARD OF COUNTY COMMISSIONERS	JACKIE THOMPSON	5,300.00	EOM		ON 9/2/2008		
09/02/08	4647	MUSKOGEE CO DISTRICT ATTORNEY	J. L. SKINNER	4,425.00	EOM		ON 9/2/2008		
09/05/08	4657	MUSKOGEE CO DISTRICT ATTORNEY	THE RESEARCH SPECIALISTS	1,850.00	EOM			ON 9/5/2008	
09/08/08	4666	MUSKOGEE COUNTY SHERIFF	J. L. SKINNER	5,100.00	EOM		ON 9/9/2008		
09/10/08	4687	DEPT OF PUBLIC SAFETY	THE RESEARCH SPECIALISTS	1,875.00	EOM			ON 9/10/2008	
09/10/08	4689	MUSKOGEE COUNTY SHERIFF	J. L. SKINNER	5,000.00	EOM		ON 9/11/2008		
09/11/08	4694	ADMIN OFFICE OF THE COURTS	J. LOUISE THOMPSON	5,000.00	EOM		ON 9/12/2008		
09/15/08	4701	MUSKOGEE COUNTY DISTRICT ATTY	THE RESEARCH SPECIALISTS	1,800.00	EOM			ON 9/16/2008	
09/17/08	4705	ADMIN OFFICE OF THE COURTS	THE RESEARCH SPECIALISTS	4,200.00	EOM			ON 9/19/2008	
09/22/08	4707	MUSKOGEE COUNTY SHERIFF	PARKER WAYNE STINGER	4,100.00	EOM	ON 9/23/2008			
09/23/08	4709	MUSKOGEE COUNTY SHERIFF	J. L. SKINNER	6,900.00	EOM		ON 9/24/2008		
09/24/08	4715	DEPT OF PUBLIC SAFETY	THE RESEARCH SPECIALISTS	1,200.00	EOM			ON 9/25/2008	
TOTAL DOLLAR AMOUNT OF VOUCHERS FOR DISTRICT COURT CLERK FUND				347,623.80					
TICKMARK LEGEND									
X	cached	at Bancfirst-used Muskogee County	bank account as recourse						
EOM	OF MONTH FEES								

**MUSKOGEE COUNTY COURT CLERK
SPECIAL AUDIT REPORT
BANK ACCOUNTS – BANCFIRST
JULY 1, 2007 THROUGH SEPTEMBER 29, 2008**

BANK STATEMENT (BancFirst ACCT # ENDING 334)		
6/11/2008 THROUGH 7/10/2008		
DATE	AMOUNT	TYPE
11-Jun	\$503.00	ATM Withdrawal
11-Jun	16.30	Big Lots
11-Jun	321.00	ATM Creek Nation Casino
11-Jun	428.00	ATM Creek Nation Casino
12-Jun	20.10	Zollies Restaurant
12-Jun	23.50	Archer Cleaners #3
12-Jun	25.00	Blizzard Ent*Wow Sub Blizzard .com
12-Jun	42.73	Shell Oil
12-Jun	856.00	ATM Creek Nation Casino
12-Jun	1,070.00	ATM Creek Nation Casino
12-Jun	1,000.00	Counter Check for CASH
12-Jun	1,000.00	Checking Withdrawal
16-Jun	227.00	Western Union
19-Jun	2,000.00	Counter Check for CASH
23-Jun	503.00	ATM Withdrawal
23-Jun	503.00	ATM Withdrawal
23-Jun	16.39	Zollies Restaurant
23-Jun	281.01	Lowes
23-Jun	500.00	Checking Withdrawal
24-Jun	202.50	ATM Withdrawal
24-Jun	302.50	ATM Withdrawal
24-Jun	45.00	ATM Creek Nation Casino
24-Jun	321.00	ATM Creek Nation Casino
24-Jun	1,070.00	ATM Creek Nation Casino
25-Jun	9.74	Kum & Go
25-Jun	963.00	ATM Creek Nation Casino
25-Jun	1,500.00	Internet Transfer to #109
26-Jun	22.50	ATM Withdrawal
26-Jun	302.50	ATM Withdrawal
26-Jun	15.94	Sirus Radio
27-Jun	203.00	ATM Withdrawal
27-Jun	8.02	McDonalds
27-Jun	16.85	Creek Nation
27-Jun	40.00	Eagle Crest Golf
27-Jun	50.00	Kum & Go
27-Jun	107.00	ATM Creek Nation Casino
27-Jun	535.00	ATM Creek Nation Casino
27-Jun	1,070.00	ATM Creek Nation Casino
30-Jun	503.00	ATM Withdrawal
30-Jun	503.00	ATM Withdrawal
30-Jun	503.00	ATM Withdrawal
30-Jun	3.68	Cherokee Outpost
30-Jun	4.56	FuelSmart
30-Jun	7.59	Paradies
30-Jun	9.10	McDonalds
30-Jun	9.31	Zollies Restaurant
30-Jun	9.34	Zollies Restaurant
30-Jun	14.00	Eagle Crest Golf
30-Jun	63.00	Eagle Crest Golf
30-Jun	840.99	Cherokee Casino
30-Jun	1,048.99	Cherokee Casino
30-Jun	1,048.99	Cherokee Casino
30-Jun	1,563.99	Cherokee Casino
30-Jun	500.00	Internet Transfer to #109
1-Jul	502.00	One Remington Place
1-Jul	526.99	Cherokee Casino
2-Jul	9.90	Loves Country Store
2-Jul	15.00	Cherokee Resort Hotel
2-Jul	756.00	Remington Park
3-Jul	302.50	ATM Withdrawal
3-Jul	41.26	Hilton American Grill
7-Jul	503.00	ATM Withdrawal
7-Jul	107.99	Cherokee Casino
7-Jul	840.99	Cherokee Casino
7-Jul	1,048.99	Cherokee Casino
8-Jul	540.00	Love, Beal & Nixon P.C.
9-Jul	503.00	ATM Withdrawal
9-Jul	374.84	Discount Tires
9-Jul	1,000.00	Internet Transfer to #109
10-Jul	503.00	ATM Withdrawal
10-Jul	30.00	Los Dios Veterinary
10-Jul	127.70	Archer Cleaners #3
10-Jul	457.39	Los Dios Veterinary
10-Jul	944.99	Cherokee Casino
6/11 Thru 7/10	17.00	ATM FEES
TOTAL	\$31,905.66	

**MUSKOGEE COUNTY COURT CLERK
SPECIAL AUDIT REPORT
BANK ACCOUNTS – BANK OF AMERICA
JULY 1, 2007 THROUGH SEPTEMBER 29, 2008**

BANK STATEMENT (Bank of America ACCT # ENDING 059)		
7/1/2008 THROUGH 7/31/2008		
DATE	AMOUNT	TYPE
1-Jul	\$736.99	Checkcard on 6/30 Cherokee Casino Resort
2-Jul	8,500.00	Online Banking Transfer to Acct #965
2-Jul	503.00	Cherokee Outpost Withdrawal
2-Jul	302.50	Creek Nation Withdrawal
2-Jul	302.50	Creek Nation Withdrawal
2-Jul	50.00	Checkcard Garfield's
2-Jul	43.66	Checkcard Cherokee Outpost
2-Jul	2.00	Creek Nation Withdrawal
2-Jul	2.00	Creek Nation Withdrawal
2-Jul	2.00	Cherokee Outpost Withdrawal
3-Jul	1,048.99	Checkcard Cherokee Casino Fo.
3-Jul	1,048.99	Checkcard Cherokee Casino Fo.
3-Jul	526.99	Checkcard Cherokee Casino Fo.
7-Jul	1,070.00	Checkcard Creek Nation Casino
7-Jul	1,070.00	Checkcard Creek Nation Casino
7-Jul	317.99	Checkcard Cherokee Casino Fo.
7-Jul	213.99	Checkcard Cherokee Casino Fo.
7-Jul	203.00	Cherokee Outpost Withdrawal
7-Jul	133.84	Checkcard Lowes
7-Jul	70.03	Checkcard Cherokee Outpost
7-Jul	62.50	Creek Nation Withdrawal
7-Jul	2.00	Creek Nation Withdrawal
7-Jul	2.00	Cherokee Outpost Withdrawal
7-Jul	2.00	Cherokee Outpost Balance Inquiry
7-Jul	2.00	Creek Nation Balance Inquiry
8-Jul	402.50	Creek Nation Withdrawal
8-Jul	2.00	Creek Nation Withdrawal
8-Jul	35.00	Overdraft Item fee for activity of 07/07
8-Jul	2.00	Creek Nation Balance Inquiry
8-Jul	2.00	Cherokee Outpost Balance Inquiry
9-Jul	9.58	Checkcard Magic Wok
10-Jul	526.99	Checkcard Cherokee Casino Fo.
10-Jul	526.99	Checkcard Cherokee Casino Fo.
10-Jul	8.34	Checkcard Braums
10-Jul	2.00	Cherokee Outpost Balance Inquiry
14-Jul	1,048.99	Checkcard Cherokee Casino Re.
14-Jul	840.99	Checkcard Cherokee Casino Re.
14-Jul	526.99	Checkcard Cherokee Casino Re.
14-Jul	503.00	Cherokee Casino Withdrawal
14-Jul	503.00	Cherokee Casino Withdrawal
14-Jul	422.99	Checkcard Cherokee Casino Fo.
14-Jul	203.00	Cherokee Casino Withdrawal
14-Jul	2.00	Cherokee Casino Withdrawal
14-Jul	2.00	Cherokee Casino Withdrawal
14-Jul	2.00	Cherokee Casino Withdrawal
15-Jul	944.99	Checkcard Cherokee Casino Re.
15-Jul	632.99	Checkcard Cherokee Casino Re.
17-Jul	6.28	Checkcard FuelSmart
18-Jul	503.00	Cherokee Casino Withdrawal
18-Jul	317.99	Checkcard Cherokee Casino Fo.
18-Jul	203.00	Cherokee Casino Withdrawal
18-Jul	2.00	Cherokee Casino Withdrawal
18-Jul	2.00	Cherokee Casino Withdrawal
18-Jul	400.00	Online Banking Transfer to Acct #965
21-Jul	526.99	Checkcard Cherokee Casino Re.
21-Jul	317.99	Checkcard Cherokee Casino Re.
21-Jul	303.00	Cherokee Casino Withdrawal
21-Jul	70.59	Checkcard Ace S. Convenie
21-Jul	7.60	Checkcard Shell Oil
21-Jul	2.00	Cherokee Casino Withdrawal
21-Jul	2.00	Cherokee Ca. Balance Inquiry
21-Jul	600.00	Online Banking Transfer to Acct #965
23-Jul	1,048.99	Checkcard Cherokee Casino Fo.
23-Jul	840.99	Checkcard Cherokee Casino Fo.
24-Jul	503.00	Cherokee Outpost Withdrawal
24-Jul	2.00	Cherokee Outpost Withdrawal
25-Jul	203.00	Cherokee Outpost Withdrawal
25-Jul	2.00	Cherokee Outpost Withdrawal
28-Jul	632.99	Checkcard Cherokee Casino Fo.
28-Jul	317.99	Checkcard Cherokee Casino Re.
28-Jul	107.99	Checkcard Cherokee Casino Re.
28-Jul	2.00	Cherokee Ca. Balance Inquiry
29-Jul	503.00	Cherokee Outpost Withdrawal
29-Jul	2.00	Cherokee Outpost Withdrawal
29-Jul	600.00	Online Banking Transfer to Acct #965
29-Jul	2.00	Cherokee Outpost Balance Inquiry
30-Jul	944.99	Checkcard Cherokee Casino Fo.
30-Jul	35.00	Overdraft Item fee for activity of 07/29
31-Jul	202.50	Creek Nation Withdrawal
31-Jul	2.00	Creek Nation Withdrawal
31-Jul	2.00	Creek Nation Withdrawal
31-Jul	502.50	Creek Nation Withdrawal
31-Jul	500.00	Online Banking Transfer to Acct #965
TOTAL	\$33,590.69	

MUSKOGEE COUNTY COURT CLERK
SPECIAL AUDIT REPORT
BANK ACCOUNTS – BANK OF AMERICA
JULY 1, 2007 THROUGH SEPTEMBER 29, 2008

BANK STATEMENT (Bank of America ACCT # ENDING 965)		
6/20/2008 THROUGH 7/22/2008		
DATE	AMOUNT	TYPE
23-Jun	\$107.00	Checkcard Creek Nation Withdrawal
24-Jun	300.00	ATM Withdrawal
24-Jun	35.00	Overdraft Item for activity on 6/23/08
25-Jun	2.00	Cherokee Outpost Withdrawal
25-Jun	503.00	Cherokee Outpost Withdrawal
26-Jun	10.11	Checkcard Zollies Restaurant
27-Jun	107.99	Checkcard Cherokee Casino
27-Jun	35.00	Overdraft Item for activity on 6/26/08
30-Jun	400.00	Online Banking Transfer to Chk 059
30-Jun	225.00	Online Banking Transfer to Chk 059
30-Jun	52.36	Checkcard Tobys
30-Jun	13.93	Checkcard Okies Steakhouse
1-Jul	13,947.00	Online Banking Transfer to Chk 059
3-Jul	7,000.00	Cash Withdrawal
3-Jul	500.00	Online Banking Transfer to Chk 059
7-Jul	500.00	Online Banking Transfer to Chk 059
8-Jul	400.00	Online Banking Transfer to Chk 059
8-Jul	1,000.00	Online Banking Transfer to Chk 059
8-Jul	61.52	Checkcard Tobys
9-Jul	200.00	Online Banking Transfer to Chk 059
10-Jul	49.64	Checkcard Kum & Go
14-Jul	36.36	Checkcard Big Texan Steak (Amarillo Tx)
14-Jul	500.00	Online Banking Transfer to Chk 059
14-Jul	57.00	Online Banking Transfer to Chk 059
17-Jul	15.01	Checkcard Shell Oil
21-Jul	63.00	Checkcard Kum & Go
21-Jul	400.00	Online Banking Transfer to Chk 059
TOTAL	\$26,520.92	



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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