

# NOWATA COUNTY COURT CLERK TURNOVER

DECEMBER 29, 2009

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
BEVERLY McKEE  
NOWATA COUNTY COURT CLERK  
DECEMBER 29, 2009**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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February 10, 2010

BOARD OF COUNTY COMMISSIONERS  
NOWATA COUNTY COURTHOUSE  
NOWATA, OKLAHOMA 74048

Transmitted herewith is the Nowata County Court Clerk Officer Turnover Statutory Report for December 29, 2009. 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

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Beverly McKee  
Nowata County Court Clerk  
Nowata County Courthouse  
Nowata, Oklahoma 74048

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2009:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- 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 Officer's 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, equipment items on hand agreed with inventory records; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office was on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to the amount of total claims approved for the operation of said Office and the lack of segregation of duties, 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.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

January 14, 2010

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**BEVERLY McKEE**  
**NOWATA COUNTY COURT CLERK**  
**DECEMBER 29, 2009**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Segregation of Duties**

Criteria: Accountability and stewardship are overall goals of management in accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Condition: Based on inquiries of personnel and test work performed, it was noted that all the employees can receive money, open mail, write receipts, post payments, prepare vouchers, sign vouchers, and mail or distribute vouchers.

Effect: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends management be aware of these conditions 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 overseeing of office operations and a periodic review of operations.

Views of responsible officials and planned corrective actions:  
Shiloh Freeman, Incoming Court Clerk  
This will be corrected.

**Finding 2009-2 – Claims in Excess of Limitations**

Criteria: Title 19 O.S. § 347.C states:

Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.

Condition: The Nowata County Court Clerk expended in excess of fifty percent (50%) of the General Fund Account.

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Account	Title	Amount allocated on 7/1/09	50% of the General Fund Account	Available balance	Percentage available
14-1A	General Fund Account	\$47,218.80	\$23,609.40	\$19,051.80	40%

Effect: Claims and warrants issued may be found to be null and void.

Recommendation: OSAI recommends the Board of County Commissioners not approve claims in excess of the limitations imposed in 19 O.S. § 347.C unless approval in writing is obtained from the County Excise Board.

Views of responsible officials and planned corrective actions:  
Shiloh Freeman, Incoming Court Clerk  
This will be corrected.





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