

**OKMULGEE  
COUNTY  
COURT CLERK**

**FOR THE PERIOD JULY 1, 2007  
THROUGH JUNE 30, 2009**



**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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December 27, 2010

Linda Beaver, Court Clerk  
Okmulgee County Courthouse  
Okmulgee, Oklahoma 74447

Transmitted herewith is the statutory report for the Okmulgee County Court Clerk for the period July 1, 2007 through June 30, 2009. 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 "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
JULY 1, 2007 THROUGH JUNE 30, 2009**

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**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
JULY 1, 2007 THROUGH JUNE 30, 2009**

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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 AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
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Linda Beaver, Court Clerk  
Okmulgee County Courthouse  
Okmulgee, Oklahoma 74447

Dear Ms. Beaver:

We have performed procedures for the period July 1, 2007 through June 30, 2009, activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for the period July 1, 2007 through June 30, 2009, activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- 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.

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 Okmulgee County.

Based on the above reconciliations, tests, and procedures performed, and with respect to items tested, the Court Clerk was collecting the correct fees and 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, however, with respect to voided vouchers for the period July 1, 2008 through June 30, 2009, our finding is presented in the accompanying schedule of findings and responses; Court Fund activity, Court Clerk Revolving Fund activity, and District Court case balances reconciled with the County Treasurer's records. However, we noted a matter of segregation of duties for the period July 1, 2007 through June 30, 2009, and our finding is presented in the schedule of findings and responses.

We have included in this report the Court Fund Account Reports, which were prepared from the Okmulgee County Court Clerk's quarterly reports, which were submitted to the Administrative Office of the Courts.

We have also included in this report the Court Clerk Revolving Fund Reports, which were prepared by the Okmulgee County Court Clerk, which were submitted to the Administrative Office of the Courts.

This report is intended for the information and use of the Okmulgee 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,



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

November 5, 2010

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

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Collections:

Court fund fines, fees, and forfeitures	\$ 826,510
Cancelled vouchers	431
Interest earned on deposits	8,848
Total collections	<u>835,789</u>

Deductions:

Lump sum budget categories:

Juror expenses	23,720
Trial court attorneys	60,259
Mental health hearings	2,162
Transcripts preliminary & trial	2,428
General office supplies	21,000
Forms printing	9,000
Publications	83
Books for records and indexes	22,914
Postage and freight	11,000
Court reporter supplies	1,628
Gas, water, and electricity	10,640
General telephone expenses	6,042
Long-distance telephone expense	1,808
Other expenses	1,610
Total lump sum categories	<u>174,294</u>

Restricted budget categories:

Maintenance of court area(s)	1,440
Furniture and fixtures	6,189
Equipment rentals	4,056
Maintenance of equipment	16,385
OCIS services	34,608
Photocopy equipment rental	3,938
Photocopy equipment maintenance	7,445
Court clerk employees	264,292
Total restricted categories	<u>338,353</u>

Source: Okmulgee County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)



**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

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Mandated budget categories:	
Law library	9,000
State judicial fund	<u>356,623</u>
Total mandated categories	<u>365,623</u>
Total deductions	<u>878,270</u>
Collections over (under) deductions	(42,481)
Beginning account balance July 1, 2007	<u>248,464</u>
Ending account balance June 30, 2008	<u>\$ 205,983</u>

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Collections:

Court fund fines, fees, and forfeitures	\$ 738,167
Cancelled vouchers	4,583
Interest earned on deposits	7,216
Total collections	<u>749,966</u>

Deductions:

Lump sum budget categories:

Juror expenses	26,258
Trial court attorneys	65,917
Mental health hearings	1,000
Transcripts preliminary and trial	3,517
General office supplies	18,000
Forms printing	8,685
Publications	168
Postage and freight	11,000
Court reporter supplies	1,522
Gas, water, and electricity	10,640
General telephone expenses	6,387
Long-distance telephone expense	1,283
Other expenses	1,505
Total lump sum categories	<u>155,882</u>

Restricted budget categories:

Maintenance of court area(s)	1,440
Furniture and fixtures	2,718
Equipment purchases	515
Equipment rentals	4,509
Maintenance of equipment	19,860
OCIS services	34,608
Photocopy equipment rental	9,960
Photocopy equipment maintenance	8,985
Court clerk employees	294,621
Total restricted categories	<u>377,216</u>

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Mandated budget categories:	
Law library	9,000
State judicial fund	214,585
Total mandated categories	<u>223,585</u>
Total deductions	<u>756,683</u>
Collections over (under) deductions	(6,717)
Beginning account balance July 1, 2008	<u>205,983</u>
Ending account balance June 30, 2009	<u><u>\$ 199,266</u></u>

*Source: Okmulgee County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)*

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

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Collections:	
Court fund revolving fees	\$ 39,809
Total collections	<u>39,809</u>
Deductions:	
Court clerk revolving fund disbursements	<u>32,417</u>
Total deductions	<u>32,417</u>
Collections over (under) deductions	7,392
Beginning account balance July 1, 2007	<u>105,583</u>
Ending account balance June 30, 2008	<u>\$ 112,975</u>

Auditor's Note: Due to correction of outstanding items of \$1,690 in prior year, the beginning balance has been restated.

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND REPORT  
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Collections:	
Court fund revolving fees	\$ 37,957
Total collections	<u>37,957</u>
Deductions:	
Court clerk revolving fund disbursements	<u>5,786</u>
Total deductions	<u>5,786</u>
Collections over (under) deductions	32,171
Beginning account balance July 1, 2008	<u>112,975</u>
Ending account balance June 30, 2009	<u><u>\$ 145,146</u></u>

*Source: Okmulgee County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)*

**LINDA BEAVER, COURT CLERK  
OKMULGEE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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**Finding 2008/2009-1 – Segregation of Duties (Repeat Finding)**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Condition: For the period of July 1, 2007 through June 30, 2009, we noted instances in which a single person could be responsible for receiving, receipting, posting, and preparing deposits, and preparing, signing, and distributing vouchers.

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

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. OSAI recommends management provide segregation of duties so that no one employee is able to perform all accounting functions. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office, and having management review and approval of accounting functions.

Views of responsible officials and planned corrective actions: I will see that we get the procedures that were discussed in the finding corrected.

**Finding 2009-2 – Voided Vouchers**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, all voided vouchers should be defaced.

Condition: During test work performed, it was noted that two of the voided District Court vouchers during the period of July 1, 2008 through June 30, 2009, were not marked void.

Effect: By not defacing voided vouchers, the Court Clerk increases the risk for misappropriation of funds.

Recommendation: OSAI recommends all voided vouchers be defaced.

Views of responsible officials and planned corrective actions: I will see that we get the procedures that were discussed in the letter corrected.



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