

**PAYNE
COUNTY
COURT CLERK**

**FOR THE PERIOD JULY 1, 2006
THROUGH JUNE 30, 2009**

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2009**

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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

October 4, 2010

Lisa Lambert, Court Clerk
Payne County Courthouse
Stillwater, Oklahoma 74074

Transmitted herewith is the statutory report for the Payne County Court Clerk for the period July 1, 2006 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". The signature is written in a cursive style with a large initial "S".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
STATUTORY REPORT
JULY 1, 2006 THROUGH JUNE 30, 2009**

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**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
STATUTORY REPORT
JULY 1, 2006 THROUGH JUNE 30, 2009**

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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Lisa Lambert, Court Clerk
Payne County Courthouse
Stillwater, Oklahoma 74074

Dear Ms. Lambert:

We have performed procedures for the period July 1, 2006 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, 2006 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 Payne 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; and 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 filing monthly fee reports, and our finding is presented in the accompanying schedule of findings and responses.

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

This report is intended for the information and use of the Payne 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

August 16, 2010

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,691,925
Cancelled vouchers	5,627
Interest earned on deposits	433
Total collections	<u>1,697,985</u>

Deductions:

Lump sum budget categories:

Juror expenses	40,206
Trial court attorneys	150,000
Physicians fees - mental health	3,640
Transcripts - preliminary and trial	6,883
Transcripts - appeals	3,972
General office supplies	16,029
Forms printing	3,882
Publications	597
Postage and freight	15,000
Court reporter supplies	2,099
Utilities	49,109
General telephone expenses	4,077
Long-distance telephone expense	1,887
Other expenses	7,358
Total lump sum categories	<u>304,739</u>

Restricted budget categories:

Maintenance of court area(s)	32,166
Security for court areas	45,000
Equipment rentals	1,955
Maintenance of equipment	3,216
OCIS services	71,680
Photocopy equipment rental	10,588
Court clerk employees	363,287
Total restricted categories	<u>527,892</u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2007**

Mandated budget categories:	
Law library	9,000
State judicial fund	788,259
Total mandated categories	<u>797,259</u>
Total deductions	<u>1,629,890</u>
Collections over (under) deductions	68,095
Beginning account balance July 1, 2006	<u>206,889</u>
Ending account balance June 30, 2007	<u><u>\$ 274,984</u></u>

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

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,825,146
Cancelled vouchers	451
Interest earned on deposits	2,216
Total collections	<u>1,827,813</u>

Deductions:

Lump sum budget categories:

Juror expenses	53,085
Trial court attorneys	150,000
Physicians fees - mental health	3,965
Transcripts - preliminary and trial	8,564
Transcripts - appeals	1,456
General office supplies	17,384
Forms printing	3,905
Publications	1,905
Postage and freight	15,000
Court reporter supplies	2,397
Utilities	49,572
General telephone expenses	4,124
Long-distance telephone expense	1,937
Other expenses	9,120
Total lump sum categories	<u>322,414</u>

Restricted budget categories:

Maintenance of court area(s)	23,256
Furniture and fixtures	38,000
Equipment rentals	2,037
Maintenance of equipment	3,510
OCIS services	71,680
Photocopy equipment rental	9,111
Photocopy equipment maintenance	1,670
Court clerk employees	377,863
Total restricted categories	<u>527,127</u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Mandated budget categories:	
Law library	9,000
State judicial fund	<u>963,645</u>
Total mandated categories	<u>972,645</u>
Total deductions	<u>1,822,186</u>
Collections over (under) deductions	5,627
Beginning account balance July 1, 2007	<u>274,984</u>
Ending account balance June 30, 2008	<u><u>\$ 280,611</u></u>

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

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,762,251
Cancelled vouchers	864
Total collections	<u>1,763,115</u>

Deductions:

Lump sum budget categories:

Juror expenses	49,954
Trial court attorneys	150,000
Physicians fees - mental health	3,315
Transcripts - preliminary and trial	7,609
Transcripts - appeals	2,880
General office supplies	21,481
Forms printing	4,851
Publications	158
Postage and freight	18,000
Court reporter supplies	2,216
Utilities	44,393
General telephone expenses	4,611
Long-distance telephone expense	1,926
Other expenses	8,370
Total lump sum categories	<u>319,764</u>

Restricted budget categories:

Renovations and remodeling	17,730
Maintenance of court area(s)	26,960
Security for court areas	10,000
Equipment rentals	2,063
Maintenance of equipment	8,618
OCIS services	71,680
Photocopy equipment rental	10,067
Photocopy equipment maintenance	1,833
Court clerk employees	413,942
Total restricted categories	<u>562,893</u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Mandated budget categories:	
Law library	9,000
State judicial fund	937,761
Total mandated categories	<u>946,761</u>
Total deductions	<u>1,829,418</u>
Collections over (under) deductions	(66,303)
Beginning account balance July 1, 2008	<u>280,611</u>
Ending account balance June 30, 2009	<u><u>\$ 214,308</u></u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2007**

Collections:	
Court fund revolving fees	\$ 180,902
Total collections	<u>180,902</u>
Deductions:	
Other	<u>46,811</u>
Total deductions	<u>46,811</u>
Collections over (under) deductions	134,091
Beginning account balance July 1, 2006	<u>74,510</u>
Ending account balance June 30, 2007	<u><u>\$ 208,601</u></u>

Source: Payne County Court Clerk's Revolving Fund Annual Report (for informational purposes only)

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:	
Court fund revolving fees	\$ 161,127
Total collections	<u>161,127</u>
Deductions:	
Other	<u>56,025</u>
Total deductions	<u>56,025</u>
Collections over (under) deductions	105,102
Beginning account balance July 1, 2007	<u>208,601</u>
Ending account balance June 30, 2008	<u><u>\$ 313,703</u></u>

Source: Payne County Court Clerk's Revolving Fund Annual Report (for informational purposes only)

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Collections:	
Court fund revolving fees	<u>\$ 132,542</u>
Total collections	<u>132,542</u>
Deductions:	
Other	<u>218,096</u>
Total deductions	<u>218,096</u>
Collections over (under) deductions	(85,554)
Beginning account balance July 1, 2008	<u>313,703</u>
Ending account balance June 30, 2009	<u><u>\$ 228,149</u></u>

Source: Payne County Court Clerk's Revolving Fund Annual Report (for informational purposes only)

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2009**

Finding 2007/2008/2009-1 – Monthly Reports

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 Court Clerk did not file monthly fee reports with the County Clerk for the period July 1, 2006 through June 30, 2009.

Effect: This condition could result in undetected errors and misappropriation of funds.

Recommendation: OSAI recommends the Court Clerk file a monthly report with the County Clerk for all Court Clerk depository accounts maintained by the County Treasurer.

Views of responsible officials and planned corrective actions: We have for many years prepared the Case Balance Summary Report. We have no problem with providing the report henceforth to the County Clerk.



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