

# PUSHMATAHA COUNTY COURT CLERK

FOR THE YEAR ENDED  
JUNE 30, 2006

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2006**

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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](http://www.sai.ok.gov)

December 3, 2008

Kathy Milam, Court Clerk  
Pushmataha County Courthouse  
Antlers, Oklahoma 74523

Transmitted herewith is the statutory report for the Pushmataha County, Court Clerk, for the fiscal year ended June 30, 2006. 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

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2006**

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**TABLE OF CONTENTS**

Introductory Information .....	ii
Statutory Report of State Auditor and Inspector.....	1
Court Fund Account Analysis.....	3
Court Clerk Revolving Fund Analysis.....	5
Schedule of Findings and Responses .....	6

**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2006**

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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.

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Kathy Milam, Court Clerk  
Pushmataha County Courthouse  
Antlers, Oklahoma 74523

Dear Ms. Milam:

We have performed procedures for fiscal year 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 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 Pushmataha County.

Based on the above reconciliations, tests, and procedures performed, 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; Court Fund activity, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records. With respect to the matter of segregation of duties, our finding is included in the accompanying schedule of findings and responses.

We have prepared detailed analysis of the Court Fund Account and of the Court Clerk Revolving Fund, which are presented following this report.

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



MICHELLE R. DAY, ESQ  
DEPUTY STATE AUDITOR & INSPECTOR

October 27, 2008

**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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Collections:

Court fund fines, fees, and forfeitures	\$ 231,142
Interest earned on deposit	266
Cancelled vouchers, refunds	181
Total collections	<u>231,589</u>

Deductions:

Lump sum budget categories:

Juror expenses	20,627
Indigent defense witness expenses	14,147
Mental health attorneys	410
Transcripts - preliminary & trial	1,460
Transcripts - appeals	4,448
General office supplies	6,303
Postage and freight	7,808
Court reporter supplies	1,569
General telephone expense	2,708
Long-distance telephone expense	279
Other expenses (robes, etc.)	486
Total lump sum categories	<u>60,245</u>

Restricted budget categories:

Security for court area(s)	60
OCIS services	12,544
Photocopy equipment rental	3,496
Part-time bailiffs	189
Per-diem court reporters	204
Part-time court clerk employees	<u>28,160</u>
Total restricted categories	<u>44,653</u>



**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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Mandated categories:	
Law library	7,000
State judicial fund	<u>123,528</u>
Total mandated categories	<u>130,528</u>
 Total deductions	 <u>235,426</u>
 Collections over (under) deductions	 (3,837)
 Beginning account balance	 <u>43,419</u>
 Ending account balance	 <u><u>\$ 39,582</u></u>

**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2006**

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Collections:	
Court fund revolving fees	10,239
Total collections	<u>10,239</u>
Deductions:	
Court fund disbursements	<u>1,525</u>
Total deductions	<u>1,525</u>
Collections over (under) deductions	8,714
Beginning account balance	<u>9,790</u>
Ending account balance	<u><u>\$ 18,504</u></u>

**KATHY MILAM, COURT CLERK  
PUSHMATAHA COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2006**

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**Finding 2006-1—Segregation of Duties**

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping, and reconciliation are important elements of effective internal control over government assets and resources.

Condition: It was noted that asset custody, transaction authorization, bookkeeping, and reconciliations were not properly segregated to assure adequate internal control structure.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: OSAI recommends 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.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Management does have knowledge of office operations and will perform a periodic review of these operations.



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

**[WWW.SAI.STATE.OK.US](http://WWW.SAI.STATE.OK.US)**