

**SHIRLEY PARSONS, COURT CLERK
MAJOR COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

April 17, 2003

Shirley Parsons, Court Clerk
Major County, Oklahoma

Transmitted herewith is the statutory report of the Major County, Court Clerk, for the fiscal year ended June 30, 2002. 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 cursive script that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

**SHIRLEY PARSONS, COURT CLERK
MAJOR COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2002**

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**SHIRLEY PARSONS, COURT CLERK
MAJOR COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2002**

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 OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Shirley Parsons, Court Clerk
Major County Courthouse
Fairview, Oklahoma 73737

Dear Ms. Parsons:

For the purposes of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002:

- We tested Court Fund vouchers issued 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.
- We tested District Court vouchers to determine they were properly accounted for and we looked at supporting documentation for disbursements to determine they were issued in accordance with Court instructions.
- We reconciled the Court Fund activity and/or balances to the County Treasurer's records.
- We reconciled the District Court case balances to the County Treasurer's depository ledger.
- We tested receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.

All information included in the reconciliations, the Court Fund appropriation ledger, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

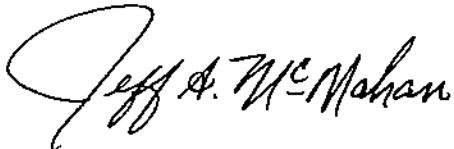
Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Major County.

Based on the above reconciliations, tests, and procedures performed; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; District Court vouchers were properly accounted for and were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records. However, exceptions were noted as a result of applying the procedures for the testing of receipts. Those exceptions are identified in the attached Schedule of Findings and Recommendations.

We have prepared a detailed analysis of the Court Fund, which is presented following this report.

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

A handwritten signature in cursive script that reads "Jeff A. McMahon". The signature is written in black ink and is positioned above the typed name.

JEFF A. McMAHAN
State Auditor and Inspector

March 10, 2003

SHIRLEY PARSONS, COURT CLERK
MAJOR COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Collections:

Court fund fines, fees, and forfeitures	\$ 210,330
Interest collected	450
Total collections	<u>210,780</u>

Deductions:

Lump sum budget categories:

Juror expenses	882
Trial court attorneys	1,565
Transcripts-preliminary and trial	79
Court system computer training	248
General office supplies	2,467
Forms printing	1,289
Books for records	900
Postage and freight	2,299
Court reporter supplies	185
Gas, water, electricity	7,263
General telephone expense	1,757
Long-distance telephone expense	373
Other expenses (robes, etc.)	30
Total lump sum categories	<u>19,337</u>

Restricted budget categories:

Maintenance of court area(s)	51
Furniture and fixtures	399
Equipment purchases	15,971
Equipment rentals	12,215
OCIS services	4,826
Photocopy equipment maintenance	380
Part-time court clerk employees	39,428
Total restricted categories	<u>73,270</u>

SHIRLEY PARSONS, COURT CLERK
MAJOR COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Mandated categories:	
Law library	5,000
State judicial fund	<u>102,603</u>
Total mandated categories	<u>107,603</u>
Total deductions	<u>200,210</u>
Excess collections under deductions	10,570
Beginning account balance July 1, 2001	<u>29,987</u>
Ending account balance June 30, 2002	<u><u>\$ 40,557</u></u>

Schedule of Findings and Recommendations

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

Criteria: Good internal controls dictate that prenumbered duplicate receipts be issued for funds collected. Additionally, receipt numbers should not be reissued when a receipt is voided or cancelled.

Condition: Receipts are being voided due to wrong case number, wrong receipts date, wrong name, and the rewritten receipt is being given the same receipt number as the voided receipt.

Most of the voided receipts are due to not changing the date after the deposit has been completed during the day. These voided receipts are not reflected in the docket and are not actually a reprinted receipt.

Recommendation: We recommend void or cancelled receipts be reissued with a new receipt number.

Additionally as an internal control, a report entitled *Receipt Change Log* reflects all changes made to receipts including the reason, the date, and time of the change. We recommend this report be reviewed by the officer on a monthly basis to ensure receipts are being changed for legitimate purposes.

Management Response

OFFICE OF THE COURT CLERK
Major County Court House
FAIRVIEW, OKLAHOMA 73737

April 8, 2003

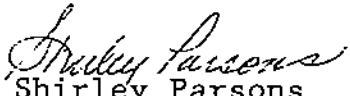
Jeff A. McMahan
Office of State Auditor
1401 Lera, Suite 9
Weatherford, OK. 73096

Attn: Sherri Merle

Dear Ms. Merle,

In reply to the Audit Report concerning method of receipt being voided. Our office immediately changed our method as was recommended by auditor. The voided receipts are now being processed as per recommendation.

Thank you for all your help and I do appreciate your staff, as everyone is so friendly and always very helpful.


Shirley Parsons
Major County Court Clerk