

**LORI IRWIN, COURT CLERK  
ALFALFA COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2004**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

February 17, 2005

Lori Irwin, Court Clerk  
Alfalfa County, Oklahoma

Transmitted herewith is the statutory report for the Alfalfa County, Court Clerk, for the fiscal year ended June 30, 2004. 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 black ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN  
State Auditor and Inspector

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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 OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

Lori Irwin, Court Clerk  
Alfalfa County Courthouse  
Cherokee, Oklahoma 73728

Dear Ms. Irwin:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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 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.
- 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 Court Clerk Revolving 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 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 Alfalfa County.

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees and is 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.

We have prepared a 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 Alfalfa 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 black ink, appearing to read "Jeff A. McMAHAN". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN  
State Auditor and Inspector

January 5, 2005

**LORI IRWIN, COURT CLERK  
ALFALFA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2004**

Collections:	
Court fund fines, fees, and forfeitures	\$ 107,235
Refunds	133
Interest earned on deposit	13,142
Total collections	<u>120,510</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	3,071
Trial court attorneys	4,613
Mental health (attorneys)	600
General office supplies	2,384
Forms printing	982
Postage and freight	2,077
Court reporter supplies	603
Publications	61
Gas, water and electricity	10,800
General telephone expense	276
Long-distance telephone expense	1,822
Other expenses (robes, etc.)	150
Total lump sum categories	<u>27,439</u>
Restricted budget categories:	
Equipment purchases	13,561
Equipment rentals	443
Photocopy equipment rental	3,201
Maintenance of equipment	5,090
Oklahoma Court Information System Services	4,807
Part-time court clerk employees	11,663
Total restricted categories	<u>38,765</u>
Mandated categories:	
Law library	5,000
State judicial fund	42,389
Total mandated categories	<u>47,389</u>
Total deductions	<u>113,593</u>
Collections over (under) deductions	6,917
Beginning account balance	<u>60,923</u>
Ending account balance	<u>\$ 67,840</u>

**LORI IRWIN, COURT CLERK  
ALFALFA COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2004**

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Collections:	
Court fund revolving fees	\$ 4,459
Total collections	<u>4,459</u>
Deductions:	
Equipment purchases	1,180
Part-time court clerk employees	60
Publication	49
Renovation and remodeling	927
Court Computer System Training	220
Other	139
Total deductions	<u>2,575</u>
Collections over (under) deductions	1,884
Beginning account balance	<u>5,282</u>
Ending account balance	<u><u>\$ 7,166</u></u>