

STATUTORY REPORT

# BEAVER COUNTY COURT CLERK

For the period July 1, 2007 through June 30, 2010



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



Oklahoma State  
Auditor & Inspector  
Gary A. Jones, CPA, CFE

**SHARON RAVEN, COURT CLERK  
BEAVER COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 25, 2011

Sharon Raven, Court Clerk  
Beaver County Courthouse  
Beaver, Oklahoma 73932

Transmitted herewith is the statutory report for the Beaver County Court Clerk for the period July 1, 2007 through June 30, 2010. 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 "Gary A. Jones". The signature is fluid and cursive.

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

**SHARON RAVEN, COURT CLERK  
BEAVER COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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**SHARON RAVEN, COURT CLERK  
BEAVER COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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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.



# Oklahoma State Auditor & Inspector

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Sharon Raven, Court Clerk  
Beaver County Courthouse  
Beaver, Oklahoma 73932

Dear Ms. Raven:

We have performed procedures for the period July 1, 2007 through June 30, 2010, 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, 2010, 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 Beaver 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; Court Fund activity, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records.

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

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



GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

November 29, 2010

**SHARON RAVEN, COURT CLERK  
BEAVER 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	\$ 204,687
Interest	77
Total collections	<u>204,764</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	4,886
Trial court attorneys	2,659
Guardian ad litem fees	3,758
Transcripts preliminary	1,090
General office supplies	2,696
Forms printing	1,567
Postage and freight	181
Court reporter supplies	91
Gas, water and electricity	7,073
General telephone expense	3,359
Long distance telephone expense	1,530
Other expenses	2,286
Total lump sum categories	<u>31,176</u>
Restricted budget categories:	
Maintenance of court area(s)	130
Furniture and fixtures	1,699
Equipment purchases	2,400
Equipment rentals	456
Maintenance of equipment	6,599
OCIS services	10,444
Photocopy equipment maintenance	500
Part-time bailiffs	42
Part-time court clerk employee	36,207
Total restricted categories	<u>58,477</u>
Mandated categories:	
Law library	5,000
State judicial fund	119,208
Total mandated categories	<u>124,208</u>
Total deductions	<u>213,861</u>
Collections over (under) deductions	(9,097)
Beginning account balance July 1, 2007	<u>25,271</u>
Ending account balance June 30, 2008	<u>\$ 16,174</u>

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



**SHARON RAVEN, COURT CLERK  
BEAVER 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	\$ 206,658
Interest	22
Total collections	206,680
Deductions:	
Lump sum budget categories:	
Juror expenses	6,146
Trial court attorneys	6,578
Guardian ad litem fees	7,713
Transcripts preliminary	1,067
General office supplies	2,136
Forms printing	1,971
Postage and freight	2,000
Court reporter supplies	235
Gas, water and electricity	7,483
General telephone expense	3,464
Long distance telephone expense	1,821
Other expenses	5,061
Total lump sum categories	45,675
Restricted budget categories:	
Maintenance of court area(s)	26
Equipment rentals	456
Maintenance of equipment	7,583
OCIS services	10,444
Photocopy equipment maintenance	500
Part-time court clerk employee	37,390
Total restricted categories	56,399
Mandated categories:	
Law library	5,000
State judicial fund	92,378
Total mandated categories	97,378
Total deductions	199,452
Collections over (under) deductions	7,228
Cancelled vouchers	20
Beginning account balance July 1, 2008	16,174
Ending account balance June 30, 2009	\$ 23,422

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

**SHARON RAVEN, COURT CLERK  
BEAVER COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 252,048
Total collections	<u>252,048</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	4,613
Trial court attorneys	4,916
Guardian ad litem fees	5,499
Transcripts preliminary	2,413
General office supplies	2,943
Forms printing	1,555
Publications	15
Books for records & indexes	477
Postage and freight	4,094
Court reporter supplies	170
Gas, water and electricity	6,033
General telephone expense	3,597
Long distance telephone expense	1,378
Other expenses	<u>6,253</u>
Total lump sum categories	<u>43,956</u>
Restricted budget categories:	
Maintenance of court area(s)	279
Equipment rentals	456
Maintenance of equipment	7,583
OCIS services	10,444
Photocopy equipment maintenance	500
Part-time bailiffs	56
Part-time court clerk employee	<u>37,619</u>
Total restricted categories	<u>56,937</u>
Mandated categories:	
Law library	5,000
State judicial fund	<u>135,627</u>
Total mandated categories	<u>140,627</u>
Total deductions	<u>241,520</u>
Collections over (under) deductions	10,528
Cancelled vouchers	2,541
Beginning account balance July 1, 2009	<u>23,422</u>
Ending account balance June 30, 2010	<u>\$ 36,491</u>

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

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

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Collections:	
Fees	\$ 20,398
Total collections	<u>20,398</u>
Deductions:	
Lump sum budget categories:	
Court revolving fund expenses	<u>4,299</u>
Total deductions	<u>4,299</u>
Collections over (under) deductions	16,099
Cancelled vouchers	2,571
Beginning account balance July 1, 2007	<u>35,128</u>
Ending account balance June 30, 2008	<u><u>\$ 53,798</u></u>

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

**SHARON RAVEN, COURT CLERK  
BEAVER COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Collections:	
Court fund revolving fees	<u>\$ 17,039</u>
Total collections	<u>17,039</u>
Deductions:	
Court revolving fund expenses	<u>1,601</u>
Total deductions	<u>1,601</u>
Collections over (under) deductions	15,438
Beginning account balance July 1, 2008	<u>53,798</u>
Ending account balance June 30, 2009	<u>\$ 69,236</u>

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

**SHARON RAVEN, COURT CLERK  
BEAVER COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010**

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Collections:	
Court fund revolving fees	<u>\$ 20,201</u>
Total collections	<u>20,201</u>
Deductions:	
Court revolving fund expenses	<u>3,166</u>
Total deductions	<u>3,166</u>
Collections over (under) deductions	17,035
Beginning account balance July 1, 2009	<u>69,236</u>
Ending account balance June 30, 2010	<u>\$ 86,271</u>

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



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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