

**SHARON RAVEN, COURT CLERK
BEAVER 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

August 1, 2005

Sharon Raven, Court Clerk
Beaver County, Oklahoma

Transmitted herewith is the statutory report for the Beaver 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 cursive script that reads "Jeff A. McMahon".

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

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

Dear Ms. Raven:

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.

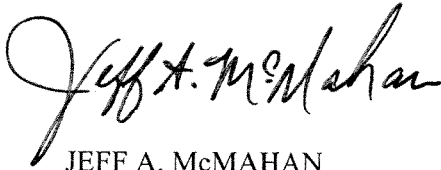
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Beaver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

A handwritten signature in black ink that reads "Jeff A. McMAHAN". The signature is written in a cursive style with a large, looping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

June 28, 2005

SHARON RAVEN, COURT CLERK
BEAVER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004

Collections:	
Court fund fines, fees, and forfeitures	\$ 261,936
Interest earned on deposit	74
Total collections	<u>262,010</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	2,319
Trial court attorneys	1,879
Transcripts - preliminary and trial	322
Mental health (attorneys)	390
Guardians ad litem fees	1,027
General office supplies	2,150
Forms printing	1,130
Postage and freight	4,230
Court reporter supplies	246
Books for records, indexes	239
Gas, water, electricity	5,490
Other expenses	1,005
General telephone expense	1,840
Long-distance telephone expense	870
Total lump sum categories	<u>23,137</u>
Restricted budget categories:	
Maintenance of court area(s)	35
Equipment purchases	194
Equipment rentals	1,239
Photocopy equipment maintenance	433
Maintenance of equipment	6,078
OCIS services	10,444
Total restricted categories	<u>18,423</u>
Mandated categories:	
Law library	5,000
State judicial fund	263,745
Total mandated categories	<u>268,745</u>
Total deductions	<u>310,305</u>
Collections over (under) deductions	(48,295)
Cancelled vouchers	156
Beginning account balance	<u>85,333</u>
Ending account balance	<u>\$ 37,194</u>

**SHARON RAVEN, COURT CLERK
BEAVER COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund revolving fees	\$ 7,923
Total collections	<u>7,923</u>
Deductions:	
Furniture and fixtures	39
Equipment rentals	272
Books for records and indexes	109
Maintenance of courtroom area	2,820
Equipment purchases	1,231
Other:	
Registration fees for court clerk classes	40
Travel and lodging for schools, etc.	<u>245</u>
Total deductions	<u>4,756</u>
Collections over (under) deductions	3,167
Beginning account balance	<u>12,406</u>
Ending account balance	<u><u>\$ 15,573</u></u>