

**LINDA BROWN, COURT CLERK  
BECKHAM 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

March 17, 2003

Linda Brown, Court Clerk  
Beckham County, Oklahoma

Transmitted herewith is the statutory report of the Beckham 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

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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

Linda Brown, Court Clerk  
Beckham County Courthouse  
Sayre, Oklahoma 73662

Dear Ms. Brown:

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.

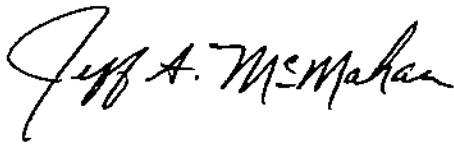
Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Beckham 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; and the Court Clerk is collecting the correct fees and is properly accounting for them;

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 Beckham 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, flowing style.

JEFF A. McMAHAN  
State Auditor and Inspector

February 27, 2003

LINDA BROWN, COURT CLERK  
BECKHAM COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2002

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Collections:

Court fund fines, fees, and forfeitures	\$ 597,335
Interest earned on deposits	398
Total collections	<u>597,733</u>

Deductions:

Lump sum budget categories:

Juror expenses	12,378
Trial court attorneys	56,612
Mental health hearings attorneys	13,150
Transcripts - preliminary and trial	8,852
Transcripts - appeals	220
OCIC computer training	378
General office supplies	5,013
Forms printing	4,231
Publications	225
Postage and freight	9,363
Court reporter supplies	660
Gas, water, electricity	12,356
General telephone expense	3,669
Long distance telephone expense	1,510
Other expenses (ropes, etc.)	552
Total lump sum categories	<u>129,169</u>

Restricted budget categories:

Maintenance of court area(s)	130
Equipment purchases	2,519
Equipment rentals	619
Maintenance of equipment	16,249
Oklahoma Court Information System Services	25,010
Photocopy equipment rental	2,120
Photocopy equipment maintenance	2,629
Part time court clerk employee	138,398
Total restricted categories	<u>187,674</u>

**SHARON MELROSE  
BECKHAM COUNTY, OKLAHOMA  
STATUTORY REPORT  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2002**

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Mandated categories:	
Law library	7,000
State judicial fund	<u>214,827</u>
Total mandated categories	<u>221,827</u>
Total deductions	<u>538,670</u>
Excess collections over deductions	<u>59,063</u>
Cancelled vouchers	4,939
Beginning account balance July 1, 2001	<u>46,176</u>
Ending account balance June 30, 2002	<u><u>\$ 110,178</u></u>