

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

December 19, 2005

Linda Brown, Court Clerk
Beckham County, Oklahoma

Transmitted herewith is the statutory report for the Beckham County, Court Clerk, for the fiscal year ended June 30, 2005. 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. McMaham".

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:

We have performed procedures for fiscal year 2005 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2005 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.

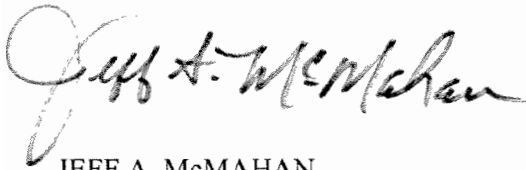
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Beckham 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 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. With respect to Court Fund vouchers being properly supported, our finding is included in the schedule of findings and recommendations.

We have prepared 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 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 cursive script that reads "Jeff A. McMahen". The signature is written in black ink and is positioned above the printed name and title.

JEFF A. McMAHAN
State Auditor and Inspector

November 10, 2005

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Collections:	
Court fund fines, fees, and forfeitures	\$ 785,867
Interest earned on deposit	726
Refunds	46
Total collections	<u>786,639</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	21,403
Trial court attorneys	76,514
Mental health hearings (attorneys)	12,000
Guardian ad litem fees	3,500
Transcripts - preliminary and trial	13,345
Court computer system training	417
General office supplies	6,660
Forms printing	5,749
Publications	538
Postage and freight	16,983
Court reporter supplies	821
Gas, water, and electricity	16,477
General telephone expense	3,148
Long-distance telephone expense	503
Other expenses (robes, etc.)	868
Total lump sum categories	<u>178,926</u>
Restricted budget categories:	
Maintenance of court area(s)	2,435
Equipment rentals	1,308
Maintenance of equipment	17,497
Oklahoma Court Information System Services	28,715
Photocopy equipment rental	4,299
Photocopy equipment maintenance	2,277
Court Clerk employees	159,326
Total restricted categories	<u>215,857</u>
Mandated categories:	
Law library	7,000
State judicial fund	407,437
Total mandated categories	<u>414,437</u>
Total deductions	<u>809,220</u>
Collections over (under) deductions	(22,581)
Cancelled vouchers	162
Beginning account balance	140,591
Ending account balance	<u>\$ 118,172</u>

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005**

Collections:	
Court fund revolving fees	\$ 29,484
Total collections	<u>29,484</u>
Deductions:	
Personal services	674
Maintenance and operation	5,929
Capital outlay	998
Total deductions	<u>7,601</u>
Collections over (under) deductions	21,883
Beginning account balance	<u>29,436</u>
Ending account balance	<u><u>\$ 51,319</u></u>

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2005**

Finding 2005-1 – Court Fund Claims

Criteria: Effective internal controls include proper documentation be attached to the claim and that an adequate description of the expenditure be noted on the claim.

Condition: The following exceptions were noted while reviewing court fund claims and vouchers:

1. Thirteen claims out of 25 tested did not have proper documentation attached to the claim. These claims were for attorney fees and transcripts.
2. One exception was noted where the claim was made out to an individual; however, the voucher was made out to the Internal Revenue Service.

Recommendation: We recommend claims be detailed enough to ensure the vouchers are written for budgeted expenditures. We further recommend that proper documentation be attached to the claims.

Views of responsible officials and planned corrective actions: The Court Clerk will ask the judge to sign documentation approving attorney fees and transcripts and we will attach this documentation to the claim. The other finding was just an oversight.