

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

April 4, 2007

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, 2006. 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

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

Dear Ms. Brown:

We have performed procedures for fiscal year 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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.
- Test 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.

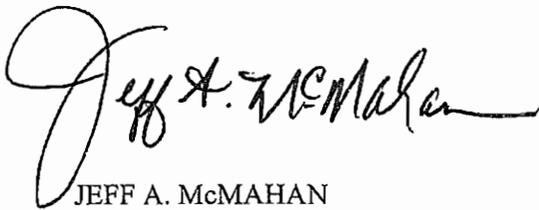
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Beckham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

Based on the above reconciliations, tests, and procedures performed; the Court Clerk was collecting the correct fees and was properly accounting for them; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; 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 Clerk Revolving Fund expenditures, our findings are 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 black ink that reads "Jeff A. McMahon". The signature is written in a cursive style with a large initial "J" and a long horizontal flourish at the end.

JEFF A. McMAHAN
State Auditor and Inspector

March 15, 2007

LINDA BROWN, COURT CLERK
 BECKHAM COUNTY, OKLAHOMA
 COURT FUND ACCOUNT ANALYSIS
 JUNE 30, 2006

Collections:

Court fund fines, fees, and forfeitures	\$ 775,330
Interest earned on deposit	530
Total collections	<u>775,860</u>

Deductions:

Lump sum budget categories:

Juror expenses	12,423
Trial court attorneys	101,725
Mental health (attorneys)	6,550
Guardian ad litem fees	400
Transcripts - preliminary and trial	10,427
Transcripts - appeals	6,093
General office supplies	8,262
Forms printing	3,295
Publications	336
Postage and freight	9,365
Court reporter supplies	747
Gas, water, electricity	9,943
General telephone expense	3,038
Long-distance telephone expense	367
Other expenses (robes, etc.)	975
Total lump sum categories	<u>173,946</u>

Restricted budget categories:

Maintenance of court area(s)	17
Equipment purchases	14,997
Equipment rentals	1,236
Maintenance of equipment	12,647
OCIS services	25,956
Photocopy equipment rental	5,467
Photocopy equipment maintenance	682
Court clerk employees	<u>186,288</u>
Total restricted categories	<u>247,290</u>

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006**

Mandated categories:	
Law library	7,000
State judicial fund	<u>266,161</u>
Total mandated categories	<u>273,161</u>
Total deductions	<u>694,397</u>
Collections over (under) deductions	81,463
Cancelled vouchers	61
Refunds	64
Beginning account balance	<u>118,172</u>
Ending account balance	<u><u>\$ 199,760</u></u>

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2006**

Collections:	
Court fund revolving fees	\$ 40,692
Total collections	<u>40,692</u>
Deductions:	
Expenses	<u>44,107</u>
Total deductions	<u>44,107</u>
Collections over (under) deductions	(3,415)
Beginning account balance	<u>51,319</u>
Ending account balance	<u>\$ 47,904</u>

**LINDA BROWN, COURT CLERK
BECKHAM COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2006**

Finding 2006-1 – Revolving Fund - Purchases

Criteria: Title 19 O.S. § 220 states that all monies accruing to the credit of the revolving fund are hereby appropriated and shall be expended by the court clerk for the lawful operation of the court clerk's office.

Condition: The Court Clerk purchased floral decorations for the lobbies and courtrooms from the court revolving fund.

Recommendation: We recommend the Court Clerk expend court revolving funds for the lawful operation of the Court Clerk's office in accordance with 19 O.S. § 220.

Views of responsible officials and planned corrective actions: These purchases were made by the former Court Clerk, prior to my appointment as Court Clerk on July 5, 2006. In the future, I will use these funds strictly for the lawful operation of the Court Clerk's office, in accordance with 19 O.S. § 220.

Finding 2006-2 – Revolving Fund - Bids

Criteria: Title 19 O.S. § 1501.3.a. states that purchases in excess of \$10,000 shall be bid.

Condition: One exception was noted where the Court Clerk did not bid a video equipment purchase in the amount of \$13,125.70.

Recommendation: We recommend that all purchases in excess of \$10,000 be bid in accordance with 19 O.S. § 1501.3.a.

Views of responsible officials and planned corrective actions: This purchase was made by the former Court Clerk, prior to my appointment as Court Clerk on July 5, 2006. In the future, I will get the necessary bids for any equipment over \$10,000, in accordance with 19 O.S. § 1501.3.a.