REBEKAH HANEY, COURT CLERK
BLAINE 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

April 26, 2005

Rebekah Haney, Court Clerk
Blaine County, Oklahoma

Transmitted herewith is the statutory report for the Blaine 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,

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

Rebekah Haney, Court Clerk
Blaine County Courthouse
Watonga, Oklahoma 73772

Dear Ms. Haney:

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 Blaine 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 Blaine 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,

Jeff A. McMahan

JEFF A. McMAHAN
State Auditor and Inspector

April 15, 2005

Collections:	
Court fund fines, fees, and forfeitures	$323,535
Interest earned on deposit	360
Total collections	323,895
Deductions:	
Lump sum budget categories:	
Juror expenses	9,675
Trial court attorneys	50,000
Mental health hearings attorneys	3,000
Transcripts - preliminary & trial	1,053
Guardian ad litem fees	7,000
Transcripts - appeals	3,314
General office supplies	3,865
Forms printing	1,831
Postage and freight	3,541
Court reporter supplies	355
Gas, water and electricity	12,000
General telephone expense	2,681
Long-distance telephone expense	989
Other expenses	148
Total lump sum categories	99,452
Restricted budget categories:	
Maintenance of court area(s)	4,298
Renovation and remodeling	30,363
Equipment rentals	684
Photocopy equipment maintenance	980
Maintenance of equipment	10,357
OCIS services	17,304
Part-time court clerk employees	102,625
Total restricted categories	166,611

Mandated categories:		
Law library		7,000
State judicial fund		37,782
Total mandated categories		44,782
Total deductions		310,845
Collections over (under) deductions		13,050
Cancelled vouchers		38
Beginning account balance		44,421
Ending account balance	$	57,509

Collections:	
Court fund revolving fees	$ 13,862
Total collections	13,862
Deductions:	
Court computer system training	631
Equipment purchases	1,768
Computer software	2,000
Renovation and remodeling	12,619
Total deductions	17,018
Collections over (under) deductions	(3,156)
Beginning account balance	14,778
Ending account balance	$ 11,622