

**JUDY CAIN, COURT CLERK
CADDO COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

CLIFTON H. SCOTT
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.
100 STATE CAPITOL
OKLAHOMA CITY, OK 73105-4896
405/521-3495

November 22, 2002

To Judy Cain, Court Clerk
Caddo County, Oklahoma

Transmitted herewith is the statutory report of the Caddo 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 black ink, appearing to read "Clifton H. Scott".

CLIFTON H. SCOTT
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.



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Judy Cain, Court Clerk
Caddo County Courthouse
Anadarko, Oklahoma 73005

Dear Ms. Cain:

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.

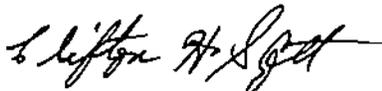
Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Caddo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

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 Caddo 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,



CLIFTON H. SCOTT
State Auditor and Inspector

September 25, 2002

JUDY CAIN, COURT CLERK
CADDO COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Collections:	
Court fund fines, fees, and forfeitures	\$ 738,596
Interest	<u>2,026</u>
Total collections	<u>740,622</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	30,102
Trial court (attorneys)	32,228
Appeals attorneys	1,311
Mental health hearings (attorneys)	200
Transcripts-preliminary and trial	5,844
Transcripts-appeals	98
Court computer system training	616
General office supplies	11,947
Forms printing	3,761
Publications	216
Books for records & indexes	9,258
Postage and freight	11,687
Court reporter supplies	1,353
Gas, water, electricity	17,990
General telephone expense	2,027
Long-distance telephone expense	775
Other expenses (robes, etc.)	<u>987</u>
Total lump sum categories	<u>130,400</u>

Restricted budget categories:	
Renovation and remodeling	9,258
Maintenance of court area(s)	2,200
Security for court area(s)	1,450
Furniture and fixtures	20,714
Equipment purchases	2,652
Equipment rentals	357
Maintenance of equipment	32,051
Photocopy equipment rental	7,752
Part-time bailiffs	370
Per-diem court reports	58
Part-time court clerk employees	<u>118,447</u>
Total restricted categories	<u>195,309</u>

JUDY CAIN, COURT CLERK
CADDO COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Mandated budget categories:

Law library	7,000
State Judicial Fund	<u>426,143</u>
Total mandated categories	<u>433,143</u>
Total deductions	758,852
Excess collections over deductions	<u>(18,230)</u>
Cancelled vouchers	462
Beginning account balance	<u>164,631</u>
Ending account balance	<u>\$ 146,863</u>