

**JUDY CAIN, COURT CLERK
CADDO 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

November 9, 2005

Judy Cain, Court Clerk
Caddo County, Oklahoma

Transmitted herewith is the statutory report for the Caddo 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 black ink that reads "Jeff A. McMahon". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information ii

Statutory Report of State Auditor and Inspector 1

Court Fund Account Analysis 3

Court Clerk Revolving Fund Analysis 5

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

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

Dear Ms. Cain:

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.

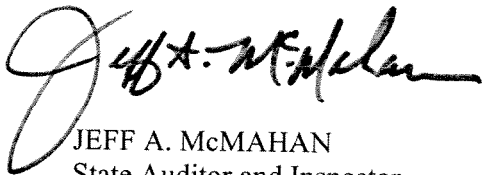
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Caddo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

A handwritten signature in black ink, appearing to read "Jeff A. McMAHAN". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

October 12, 2005

JUDY CAIN, COURT CLERK
CADDO COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:

Court fund fines, fees, and forfeitures	\$	728,129
Interest earned on deposit		1,147
Total collections		729,276

Deductions:

Lump sum budget categories:

Juror expenses	13,133
Trial court attorneys	18,773
Appeals (attorneys)	675
Mental health hearings attorneys	187
Guardian ad litem fees	412
Transcripts - preliminary & trial	2,940
Transcripts - appeals	2,199
General office supplies	10,124
Forms printing	2,355
Publications	213
Books for records & indexes	15,000
Postage and freight	8,509
Court reporter supplies	851
Gas, water and electricity	18,142
General telephone expense	2,350
Long-distance telephone expense	497
Other expenses	5,172
Total lump sum categories	101,532

Restricted budget categories:

Maintenance of court area(s)	2,005
Furniture and fixtures	3,600
Equipment rentals	357
Maintenance of equipment	21,915
Photocopy equipment rental	7,752
Per-diem court reporters	314
Part-time court clerk employees	125,877
Total restricted categories	161,820

**JUDY CAIN, COURT CLERK
CADD O COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Mandated categories:	
Law library	9,000
State judicial fund	454,765
Total mandated categories	<u>463,765</u>
Total deductions	<u>727,117</u>
Collections over (under) deductions	2,159
Cancelled vouchers	340
Beginning account balance	<u>134,955</u>
Ending account balance	<u><u>\$ 137,454</u></u>

**JUDY CAIN, COURT CLERK
CADDO COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005**

Collections:	
Court fund revolving fees	\$ 46,523
Total collections	<u>46,523</u>
Deductions:	
Disbursements	7,129
Total deductions	<u>7,129</u>
Collections over (under) deductions	39,394
Beginning account balance	<u>76,296</u>
Ending account balance	<u><u>\$ 115,690</u></u>