

**JUDY CAIN, COURT CLERK  
CADDO COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2006**

---

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of \$13.41. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

April 24, 2007

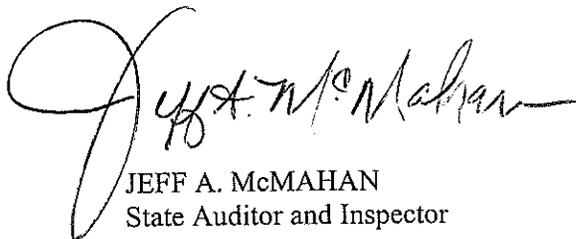
Judy Cain, Court Clerk  
Caddo County, Oklahoma

Transmitted herewith is the statutory report for the Caddo County, Court Clerk, for the fiscal year ended June 30, 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,



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

Schedule of Findings and Recommendations ..... 6

## **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  
Cheyenne, Oklahoma 73628

Dear Ms. Cain:

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 Caddo 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 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 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 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 that reads "Jeff A. McMahon". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN  
State Auditor and Inspector

April 10, 2007

**JUDY CAIN, COURT CLERK**  
**CADDO COUNTY, OKLAHOMA**  
**COURT FUND ACCOUNT ANALYSIS**  
**JUNE 30, 2006**

---

Collections:	
Court fund fines, fees, and forfeitures	\$ 805,976
Interest earned on deposit	1,400
Total collections	<u>807,376</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	28,525
Trial court attorney	32,907
Appeals (attorneys)	2,250
Mental health (attorneys)	413
Guardians ad litem fees	375
Transcripts - preliminary & trial	5,690
Transcripts - appeals	5,270
General office supplies	13,695
Forms printing	2,918
Publications	1,263
Books for records & indexes	12,207
Postage and freight	13,608
Court reporter supplies	1,283
Gas, water and electricity	26,146
General telephone expense	2,397
Long-distance telephone expense	477
Other expenses (robes, etc.)	1,506
Total lump sum categories	<u>150,930</u>

Restricted budget categories:	
Maintenance of court area(s)	1,142
Equipment purchases	400
Equipment rentals	357
Maintenance of equipment	23,806
Photocopy equipment rental	7,753
Per-diem court reports	165
Part-time court clerk employees	130,172
Total restricted categories	<u>163,795</u>

**JUDY CAIN, COURT CLERK  
CADDO COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

---

Mandated categories:	
Law library	9,000
State judicial fund	<u>455,498</u>
Total mandated categories	<u>464,498</u>
Total deductions	<u>779,223</u>
Collections over (under) deductions	28,153
Cancelled vouchers	193
Beginning account balance	<u>137,454</u>
Ending account balance	<u><u>\$ 165,800</u></u>

**JUDY CAIN, COURT CLERK  
CADDO COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2006**

---

Collections:	
Court fund revolving fees	\$ 50,482
Total collections	<u>50,482</u>
Deductions:	
Court clerk revolving fund disbursements	<u>24,125</u>
Total deductions	<u>24,125</u>
Collections over (under) deductions	26,357
Beginning account balance	<u>115,690</u>
Ending account balance	<u><u>\$ 142,047</u></u>

**JUDY CAIN, COURT CLERK  
CADDO COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2006**

---

**Finding 2006-1 – Court Fund Vouchers**

Criteria: Title 20 O.S. § 1304 states, that payment of court fund expenses may be made after the district judge who is a member of the governing board and either the local court clerk or the associate district judge who is a member of the governing board approves the claim.

Condition: Eleven exceptions were noted out of twenty-five court fund vouchers tested, where the deputy Court Clerk approved the court fund claims for the Court Clerk. Additionally, one exception was noted in which the claim was not approved by a majority of the board.

Recommendation: We recommend the district judge who is a member of the governing board and either the Court Clerk or the associate district judge who is a member of the governing board approve the court fund claims in accordance with 20 O.S. § 1304.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's finding and will implement the recommendations.