

STATUTORY REPORT

CANADIAN COUNTY COURT CLERK

For the year ended June 30, 2010



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**MARIE RAMSEY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2010**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

September 8, 2011

Marie Ramsey, Court Clerk
Canadian County Courthouse
El Reno, Oklahoma 73036

Transmitted herewith is the statutory report for the Canadian County Court Clerk for the fiscal year ended June 30, 2010. 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.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**MARIE RAMSEY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2010**

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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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Marie Ramsey, Court Clerk
Canadian County Courthouse
El Reno, Oklahoma 73036

Dear Ms. Ramsey:

We have performed procedures for fiscal year 2010 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2010 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- 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.

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 Canadian County.

Based on our procedures performed, there were no exceptions noted.

We have included in this report the Court Fund Account Report, which was prepared from the Canadian County Court Clerk's quarterly reports, which were submitted to the Administrative Office of the Courts.

We have also included in this report the Court Clerk Revolving Fund Report, which was prepared by the Canadian County Court Clerk, which was submitted to the Administrative Office of the Courts.

This report is intended for the information and use of the Canadian 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones", with a long horizontal flourish extending to the right.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

August 25, 2011

**MARIE RAMSEY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2010**

Collections:	
Court fund fines, fees, and forfeitures	\$ 1,815,272
Interest earned on deposit	<u>30</u>
Total collections	<u>1,815,302</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	44,880
Trial court attorneys	135,050
Mental health hearings attorneys	6,300
Transcripts - preliminary & trial	1,535
Transcripts - appeals	4,190
General office supplies	19,998
Forms printing	6,002
Publications	6,802
Postage and freight	19,220
Court reporter supplies	2,661
Gas, water and electricity	27,918
Other expenses (robes, etc.)	<u>9,401</u>
Total lump sum categories	<u>283,957</u>
Restricted budget categories:	
Maintenance of court area(s)	27,791
Security for court areas	49,728
Equipment rentals	6,839
Maintenance of equipment	11,914
OCIS services	84,224
Photocopy equipment rental	9,323
Per-diem court reporters	496
Court clerk employee	<u>226,693</u>
Total restricted categories	<u>417,008</u>

Source: Canadian County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**MARIE RAMSEY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2010**

Mandated categories:	
Law library	9,000
State judicial fund	<u>975,876</u>
Total mandated categories	<u>984,876</u>
Total deductions	<u>1,685,841</u>
Collections over (under) deductions	129,461
Cancelled vouchers	548
Beginning account balance July 1, 2009	<u>219,874</u>
Ending account balance June 30, 2010	<u><u>\$ 349,883</u></u>

Source: Canadian County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**MARIE RAMSEY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
JUNE 30, 2010**

Collections:	
Court fund revolving fees	<u>\$ 100,156</u>
Total collections	<u>100,156</u>
Deductions:	
Court revolving fund expenses	<u>58,357</u>
Total deductions	<u>58,357</u>
Collections over (under) deductions	41,799
Outstanding warrants (as of 6/30/2010)	1,634
Beginning account balance July 1, 2009	<u>299,468</u>
Ending account balance June 30, 2010	<u>\$ 342,901</u>

Source: Canadian County Court Clerk's Revolving Fund Annual Report (for informational purposes only)



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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