

**DEE RAY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

June 16, 2004

Dee Ray, Court Clerk
Canadian County, Oklahoma

Transmitted herewith is the statutory report for the Canadian County, Court Clerk, for the fiscal year ended June 30, 2003. 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 cursive script that reads "Jeff A. McMahan".

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

Dee Ray, Court Clerk
Canadian County Courthouse
El Reno, Oklahoma 73036

Dear Ms. Ray:

We have performed procedures for fiscal year 2003 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2003 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 issued 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 Canadian 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 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 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.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahar". The signature is written in a cursive style with a large, looping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

May 5, 2004

**DEE RAY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,087,633
Interest earned on deposit	1,141
Refunds	3,918
Total collections	<u>1,092,692</u>

Deductions:

Lump sum budget categories:

Juror expenses	40,859
Trial court attorneys	76,500
Transcripts-preliminary & trial	2,500
Transcripts-appeals	4,515
Mental health (attorneys)	12,400
General office supplies	27,884
Forms printing	6,730
Microfilm supplies	133
Postage and freight	5,445
Court reporter supplies	3,376
Publications	403
Books for records & indexes	10,000
Gas, water and electricity	26,238
Other expenses (robes, etc.)	8,796
General telephone expense	5,073
Long-distance telephone expense	22
Total lump sum categories	<u>230,874</u>

Restricted budget categories:

Maintenance of court area(s)	23,968
Security for court room	15,700
Furniture and fixtures	10,468
Equipment purchases	4,000
Equipment rentals	7,834
Photocopy equipment maintenance	16,376
Maintenance of equipment	32,765
OCIS services	95,562
Per diem court reporters	416
Part-time court clerk employees	153,542
Total restricted categories	<u>360,631</u>

**DEE RAY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated budget categories:	
Law library	9,000
State judicial fund	<u>508,251</u>
Total mandated categories	<u>517,251</u>
Total deductions	<u>1,108,756</u>
Collections over (under) deductions	(16,064)
Cancelled vouchers	1,431
Beginning account balance July 1, 2002	<u>60,575</u>
Ending account balance June 30, 2003	<u><u>\$ 45,942</u></u>

**DEE RAY, COURT CLERK
CANADIAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 38,223
Interest earned on deposit	<u>729</u>
Total collections	<u>38,952</u>
Deductions:	
Books for records	4,769
Office supplies	2,698
Equipment rentals	558
Office fixtures and furniture	8,042
Maintenance of equipment	<u>6,135</u>
Total deductions	<u>22,202</u>
Collections over (under) deductions	16,750
Beginning account balance	<u>61,214</u>
Ending account balance	<u><u>\$ 77,964</u></u>