

**JIMMY WALKER, COURT CLERK
CHOCTAW 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

September 9, 2004

Jimmy Walker, Court Clerk
Choctaw County, Oklahoma

Transmitted herewith is the statutory report for the Choctaw 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,

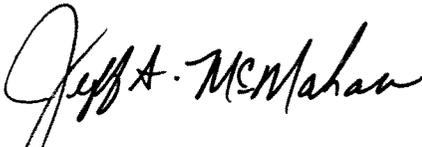

JEFF A. McMAHAN
State Auditor and Inspector

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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.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Jimmy Walker, Court Clerk
Choctaw County Courthouse
Hugo, Oklahoma 74743

Dear Mr. Walker:

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 Choctaw 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 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 the matter of segregation of duties and Court Clerk Revolving Fund vouchers being supported and approved, our findings are included in the schedule of findings and recommendations.

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 Choctaw 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,



JEFF A. McMAHAN
State Auditor and Inspector

March 30, 2004

**JIMMY WALKER, COURT CLERK
CHOCTAW COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$	274,665
Interest earned on deposit		586
Cancelled vouchers		424
Total collections		275,675

Deductions:

Lump sum budget categories:

Juror expenses		25,567
Witness expenses		75
Indigent defense witness expenses		300
Trial court attorneys		11,232
Appeals attorney		1,920
Mental health attorneys		994
Guardian AD litem fees		543
Physician fees - mental health		2,500
Transcripts-preliminary & trial		4,350
Transcripts-appeals		1,638
General office supplies		7,975
Forms for printing		15
Publications		860
Books for records & indexes		642
Postage and freight		5,000
Court reporter supplies		1,705
General telephone expense		3,860
Long-distance telephone expense		1,252
Total lump sum categories		70,428

Restricted budget categories:

Renovation and remodeling		1,380
Maintenance of court area(s)		1,573
Furniture and fixtures		8,830
Equipment purchases		649
Equipment rentals		1,211
Maintenance of equipment		2,022
O.C.I.S. services		4,326
Photocopy equipment rental		9,692
Photocopy equipment maintenance		2,401
Part-time bailiffs		649
Part-time court clerk employees		97,623
Total restricted categories		130,356

**JIMMY WALKER, COURT CLERK
CHOCTAW COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated budget categories:	
Law library	7,000
State judicial fund	<u>62,955</u>
Total mandated categories	<u>69,955</u>
Total deductions	<u>270,739</u>
Collections over (under) deductions	4,936
Beginning account balance July 1, 2002	<u>30,509</u>
Ending account balance June 30, 2003	<u>\$ 35,445</u>

**JIMMY WALKER, COURT CLERK
CHOCTAW COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Beginning balance	\$ 4,398
Collections	6,268
Disbursements	<u>1,311</u>
Ending account balance	<u><u>\$ 9,355</u></u>

**JIMMY WALKER, COURT CLERK
CHOCTAW COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2003**

Finding 2003-1 - Segregation of Duties

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping and reconciliation is an important element of effective internal control over government assets and resources.

Condition: The limited number of office personnel within the Court Clerk's office prevents a proper segregation of accounting functions, which is necessary to assure adequate internal control structure.

Recommendation: We recommend management be aware of this condition and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of County operations and a periodic review of operations.

Management's Response: We concur with the auditor's findings. The Court Clerk does have knowledge of County operations and will perform a periodic review of these operations.

Finding 2003-2 – Court Clerk Revolving Fund Expenditures

Criteria: Title 19 O.S. 2001, § 220 states, "All monies accruing to the credit of the fund are hereby appropriated and shall be expended by the Court Clerk for the lawful operation of the Court Clerk's office."

Condition: Expenditures were incurred for various items including gifts, massages, and flowers. Also, claims were not properly approved by the District or Associate District Judge.

Recommendation: We recommend the Court Clerk refrain from purchasing any items that are not necessary for the lawful operation of the Court Clerk's office. Also, all Court Clerk Revolving Fund claims should be approved by the Court Clerk and either the District or Associate District Judge.

Management's Response: We concur with the auditor's findings. Expenditures from the Court Clerk Revolving Fund will be made only for lawful expenditures of the office.