

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON 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

August 4, 2004

Charlotte McReynolds, Court Clerk
Cimarron County, Oklahoma

Transmitted herewith is the statutory report for the Cimarron 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 black ink that reads "Jeff A. McMahane".

JEFF A. McMAHAN
State Auditor and Inspector

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2003**

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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

Charlotte McReynolds, Court Clerk
Cimarron County Courthouse
Boise City, Oklahoma 73933

Dear Ms. McReynolds:

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 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 Cimarron 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. With respect to the matter of segregation of duties, our finding is 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 Cimarron 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

July 15, 2004

CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003

Collections:

Court fund fines, fees, and forfeitures	\$	153,348
Cancelled vouchers		5,098
Interest earned on deposit		465
Total collections		158,911

Deductions:

Lump sum budget categories:

Juror expenses		857
Mental health hearings (attorneys)		240
Guardian ad litem fees		1,027
Transcripts-preliminary and trial		102
General office supplies		1,010
Forms printing		1,816
Publications		26
Postage and freight		1,652
Court reporter supplies		270
Gas, water, and electricity		4,614
General telephone expense		1,792
Long-distance telephone expense		620
Other expenses		668
Total lump sum categories		14,694

Restricted budget categories:

Renovation and remodeling		6,835
Maintenance of court area(s)		2,069
Furniture and fixtures		11,283
Equipment purchases		881
Photocopy equipment rental		3,495
Maintenance of equipment		5,151
Part-time bailiffs		50
OCIS services		6,118
Part-time court clerk employees		8,351
Total restricted categories		44,233

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated categories:	
Law library	5,000
State judicial fund	<u>93,594</u>
Total mandated categories	<u>98,594</u>
Total deductions	<u>157,521</u>
Collections over (under) deductions	1,390
Beginning account balance	<u>28,428</u>
Ending account balance	<u><u>\$ 29,818</u></u>

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 4,555
Total collections	<u>4,555</u>
Deductions:	
Membership dues	75
Computer training	390
Office supplies	259
General telephone expense	81
Office fixtures and furniture	2,083
Maintenance of equipment	<u>68</u>
Total deductions	<u>2,956</u>
Collections over (under) deductions	1,599
Beginning account balance	<u>4,634</u>
Ending account balance	<u><u>\$ 6,233</u></u>

**CHARLOTTE MCREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2003**

Finding - Segregation of Duties

Criteria: Effective internal controls include that the various duties of processing cash receipts and cash disbursements be segregated from the related duties of reviewing cash receipts and disbursements, posting bookkeeping records and reconciling balances.

Condition: Based on inquiries of the Court Clerk's personnel, the duties of receiving, receipting, recording and depositing collections were not adequately segregated.

Cause: The lack of segregation of duties is caused by the limited number of employees.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: We recommend management be aware of this condition and the possibility of weakened internal controls when all collection and disbursement activity are the responsibility of one or two employees. Although, it is not feasible to divide these duties to the extent described above, it is desirable to review transactions and cross train employees to perform various duties, and then periodically change the division of the duties. This would provide some level of segregation of duties and increase the possibility for the detection of irregularities.

Management's Response: The limited number of employees within the Court Clerk's office make it difficult to segregate all receipting, recording and depositing duties. The Court Clerk is aware of this limitation.