

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

June 15, 2005

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, 2004. 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 4

Schedule of Findings and Recommendations 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

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

Dear Ms. McReynolds:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 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.

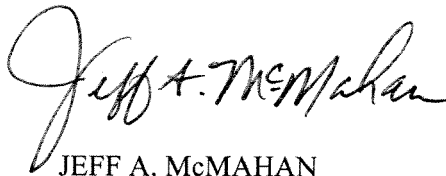
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Cimarron 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 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 the matter of segregation of duties, our finding is included in the accompanying 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

May 11, 2005

CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004

Collections:	
Court fund fines, fees, and forfeitures	\$ 160,409
Interest earned on deposit	307
Total collections	160,716
Deductions:	
Lump sum budget categories:	
Juror expenses	441
Guardians ad litem fees	678
General office supplies	956
Forms printing	544
Postage and freight	1,711
Gas, water, electricity	5,716
General telephone expense	1,851
Long-distance telephone expense	390
Other expenses	152
Total lump sum categories	12,439
Restricted budget categories:	
Renovation and remodeling	3,500
Maintenance of court area(s)	1,250
Equipment purchases	4,779
Maintenance of equipment	6,797
Oklahoma Court Information System Services	5,768
Photocopy equipment rental	3,813
Part-time court clerk employees	7,736
Total restricted categories	33,643
Mandated categories:	
Law library	5,000
State judicial fund	103,480
Total mandated categories	108,480
Total deductions	154,562
Collections over (under) deductions	6,154
Cancelled vouchers	301
Refunds	169
Beginning account balance	29,818
Ending account balance	\$ 36,442

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund revolving fees	\$ 4,926
Total collections	<u>4,926</u>
Deductions:	
Travel	67
Renovation and remodeling	3,556
Furniture and fixtures	94
Maintenance and operation	166
Total deductions	<u>3,883</u>
Collections over (under) deductions	1,043
Refunds	95
Beginning account balance	<u>6,233</u>
Ending account balance	<u><u>\$ 7,371</u></u>

**CHARLOTTE McREYNOLDS, COURT CLERK
CIMARRON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2004**

Finding - Segregation of Duties (Repeat Finding)

Criteria: Effective internal controls include segregation of duties for those employees who process cash transactions from the duties of depositing funds, posting bookkeeping records, and reconciling reports of collection activity.

Condition: Based on inquiries and observation of the Court Clerk's office, it was noted that the duties of receiving, receipting, recording, and depositing collections were not adequately segregated.

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

Views of responsible officials and planned corrective actions: The Court Clerk is aware of this situation, and will conduct periodic reviews of the deputy's duties and responsibilities.