

**LANA SPAKE, COURT CLERK
COTTON 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

October 5, 2004

Lana Spake, Court Clerk
Cotton County, Oklahoma

Transmitted herewith is the statutory report for the Cotton 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. McMahan".

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

Lana Spake, Court Clerk
Cotton County Courthouse
Walters, Oklahoma 73572

Dear Ms. Spake:

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 Cotton 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.

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 Cotton 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. McMahon". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

September 9, 2004

**LANA SPAKE, COURT CLERK
COTTON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 280,191
Interest earned on deposit	404
Total collections	<u>280,595</u>

Deductions:

Lump sum budget categories:

Juror expenses	530
Trial court attorneys	8,790
Mental health (attorneys)	945
Guardians ad litem fees	975
Transcripts-preliminary and trial	603
Transcripts-appeals	15
General office supplies	1,749
Forms printing	833
Publications	94
Postage and freight	4,000
Microfilm supplies	949
Court reporter supplies	137
Gas, water, electricity	10,631
General telephone expense	1,596
Long-distance telephone expense	79
Other expenses (robes, etc.)	60
Total lump sum categories	<u>31,986</u>

Restricted budget categories:

Maintenance of court area(s)	8,653
Furniture and fixtures	125
Equipment purchases	3,495
Equipment rentals	1,140
Maintenance of equipment	10,805
OCIS services	15,862
Photocopy equipment maintenance	837
Part-time court clerk employee	59,900
Total restricted categories	<u>100,817</u>

**LANA SPAKE, COURT CLERK
COTTON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated categories:	
Law library	5,000
State judicial fund	<u>130,215</u>
Total mandated categories	<u>135,215</u>
Total deductions	<u>268,018</u>
Collections over (under) deductions	12,577
Cancelled vouchers	19
Beginning account balance	<u>43,722</u>
Ending account balance	<u><u>\$ 56,318</u></u>

**LANA SPAKE, COURT CLERK
COTTON COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 6,629
Total collections	<u>6,629</u>
Deductions:	
Court system computer training	80
Other (training and travel)	<u>1,301</u>
Total deductions	<u>1,381</u>
Collections over (under) deductions	5,248
Beginning account balance	<u>6,845</u>
Ending account balance	<u><u>\$ 12,093</u></u>