

**CONNIE BURDEN, COURT CLERK
CUSTER 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

February 1, 2005

Connie Burden, Court Clerk
Custer County, Oklahoma

Transmitted herewith is the statutory report for the Custer 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 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

Connie Burden, Court Clerk
Custer County Courthouse
Arapaho, Oklahoma 73620

Dear Ms. Burden:

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.

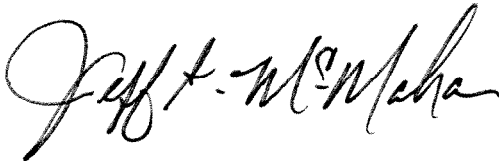
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Custer 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 Custer 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. McMAHAN". The signature is written in a cursive, flowing style with a large initial "J" and "M".

JEFF A. McMAHAN
State Auditor and Inspector

December 28, 2004

**CONNIE BURDEN, COURT CLERK
CUSTER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund fines, fees, and forfeitures	\$ 921,195
Cancelled vouchers	255
Refunds	2,350
Interest earned on deposit	963
Total collections	924,763
Deductions:	
Lump sum budget categories:	
Juror expenses	18,962
Trial court attorneys	76,836
Transcripts - preliminary and trial	15,841
Transcripts - appeals	8,666
Mental Health (attorneys)	5,850
Guardians Ad Litem fees	28,529
General office supplies	9,168
Forms printing	9,328
Postage and freight	17,981
Court reporter supplies	654
Publications	30
Other expenses	2,730
General telephone expense	2,990
Long-distance telephone expense	852
Total lump sum categories	198,417
Restricted budget categories:	
Equipment purchases	5,280
Equipment rentals	3,865
Photocopy equipment maintenance	14,136
Photocopy equipment rental	2,927
Maintenance of equipment	17,028
Oklahoma Court Information System Services	32,073
Part-time court clerk employees	149,816
Total restricted categories	225,125
Mandated categories:	
Law Library	7,000
State judicial fund	462,698
Total mandated categories	469,698
Total deductions	893,240
Collections over (under) deductions	31,523
Beginning account balance	153,221
Ending account balance	\$ 184,744

**CONNIE BURDEN, COURT CLERK
CUSTER COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund revolving fees	\$ 49,794
Total collections	<u>49,794</u>
Deductions:	
Office supplies	874
Equipment purchases	5,894
Part-time court clerk employees	1,943
Publication	5,940
Furniture and fixtures	5,270
Renovation and remodeling	383
Maintenance of equipment	387
Court Computer System Training	1,210
Microfilm supplies	299
Travel	543
Contract labor	<u>60</u>
Total deductions	<u>22,803</u>
Collections over (under) deductions	26,991
Beginning account balance	<u>55,178</u>
Ending account balance	<u><u>\$ 82,169</u></u>