

**CAROLYN WEAVER, COURT CLERK  
DELAWARE 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

October 11, 2005

Carolyn Weaver, Court Clerk  
Delaware County, Oklahoma

Transmitted herewith is the statutory report for the Delaware 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". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN  
State Auditor and Inspector

**CAROLYN WEAVER, COURT CLERK  
DELAWARE COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2004**

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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

Carolyn Weaver, Court Clerk  
Delaware County Courthouse  
Jay, Oklahoma 74346

Dear Ms. Weaver:

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 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 Delaware 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 Delaware 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".

JEFF A. McMAHAN  
State Auditor and Inspector

February 14, 2005

**CAROLYN WEAVER, COURT CLERK  
DELAWARE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2004**

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Collections:

Court fund fines, fees, and forfeitures	\$ 896,727
Interest earned on deposits	723
Cancelled vouchers	4,506
Total collections	<u>901,956</u>

Deductions:

Lump sum budget categories:

Juror expenses	26,154
Trial court (attorneys)	43,883
Mental health (attorneys)	5,377
Guardians ad litem fees	19,214
Transcripts - preliminary and trial	9,716
Transcripts - appeals	7,969
Out-of-state sheriff fees	76
General office supplies	17,642
Forms printing	896
Publications	448
Postage and freight	8,619
Court reporter supplies	2,072
Utilities	16,000
General telephone expense	3,578
Long-distance telephone	7,348
Other expenses	1,144
Total lump sum categories	<u>170,136</u>

**CAROLYN WEAVER, COURT CLERK  
DELAWARE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2004**

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Restricted budget categories:

Renovation and remodeling	160
Maintenance of court area	16,000
Equipment purchases	160
Equipment rentals	3,168
Maintenance of equipment	18,140
OCIS services	29,612
Photocopy equipment rental	3,996
Photocopy equipment maintenance	1,931
Per diem - court reporters	84
Part-time court clerk employees	183,541
Total restricted categories	<u>256,792</u>

Mandated budget categories:

Law library	9,000
State judicial fund	446,880
Total mandated categories	<u>455,880</u>

Total deductions 882,808

Collections over (under) deductions 19,148

Beginning account balance 130,836

Ending account balance \$ 149,984

**CAROLYN WEAVER, COURT CLERK  
DELAWARE COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2004**

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Collections:	
Court fund revolving fees	\$ 31,363
Total collections	<u>31,363</u>
Deductions:	
Other	<u>18,322</u>
Total deductions	<u>18,322</u>
Collections over (under) deductions	13,041
Beginning account balance	<u>35,709</u>
Ending account balance	<u>\$ 48,750</u>