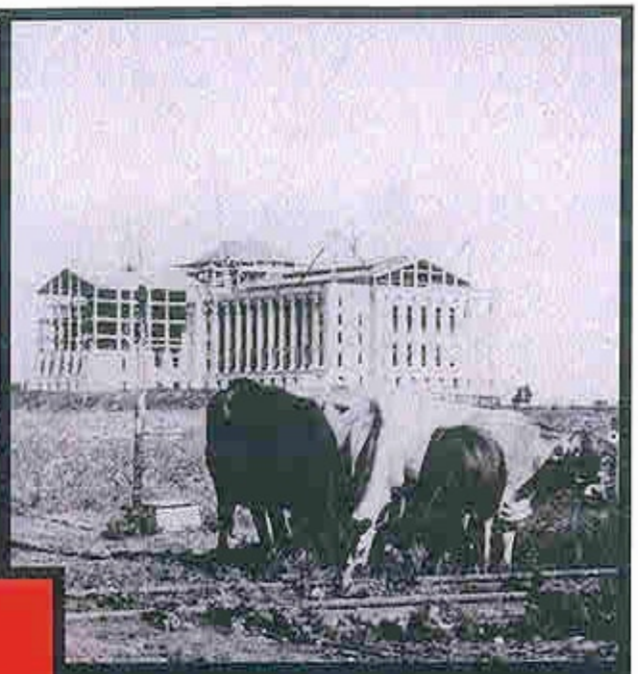
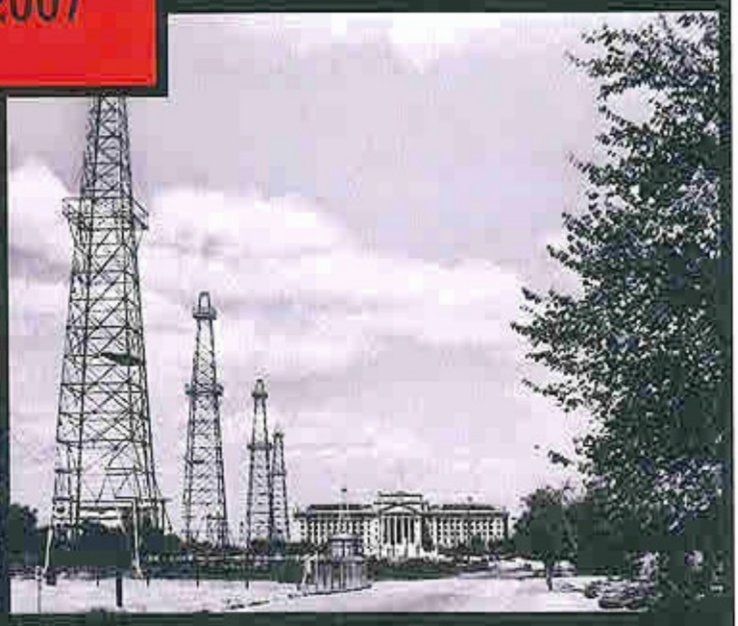


County Audit

Nancy Louthan, Court Clerk
Dewey County, Oklahoma

For The Year Ended June 30, 2007



Office of the Oklahoma State Auditor and Inspector

Jeff A. McMahan, CFE

NANCY LOUTHAN, COURT CLERK
DEWEY COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of $13.28. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

JEFF A. McMAHAN
State Auditor and Inspector

STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

J. TIM ARBAUGH
Abstractor Registrar

October 10, 2007

Nancy Louthan, Court Clerk
Dewey County, Oklahoma

Transmitted herewith is the statutory report for the Dewey County, Court Clerk, for the fiscal year ended June 30, 2007. 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,

Jeff A. McMahan

JEFF A. McMAHAN
State Auditor and Inspector

2300 North Lincoln Boulevard • Room 100 State Capitol • Oklahoma City, OK 73105-4801 • (405) 521-3495 • Fax (405) 522-4306 • www.sai.state.ok.us

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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

J. TIM ARBAUGH
Abstractor Registrar

Nancy Louthan, Court Clerk
Dewey County Courthouse
Taloga, Oklahoma 73667

Dear Ms. Louthan:

We have performed procedures for fiscal year 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test Court Fund vouchers 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.

- Test 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.

- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.

- Determine whether the Court Fund activity and/or balances reconcile to the County Treasurer's records.

- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.

- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.

- Test 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.

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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 Dewey County.

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees and 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 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 Dewey 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

September 6, 2007

NANCY LOUTHAN, COURT CLERK
DEWEY COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007

Collections:		
Court fund fines, fees, and forfeitures	$	176,982
Interest earned on deposits		338
Total collections		177,320
Deductions:		
Lump sum budget categories:		
Trial court attorneys		3,578
Mental health (attorneys)		225
General office supplies		1,056
Forms printing		86
Postage and freight		2,320
General telephone expense		1,546
Long-distance telephone expense		206
Other expenses (robes etc.)		431
Total lump sum categories		9,448
Restricted budget categories:		
Maintenance of court area(s)		1,740
Photocopy equipment rental		7,313
Maintenance of equipment		11,886
OCIS services		2,142
Part-time court clerk employees		35,709
Total restricted categories		58,790
Mandated categories:		
Law library		5,000
State judicial fund		114,111
Total mandated categories		119,111
Total deductions		187,349
Collections over (under) deductions		(10,029)
Beginning account balance		30,124
Ending account balance	$	20,095

NANCY LOUTHAN, COURT CLERK
DEWEY COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007

Collections:	
Court fund revolving fees	$ 10,593
Total collections	10,593
Deductions:	
Office improvements	341
Memberships	100
Meeting registrations	195
Travel reimbursements	567
Record updates/legal directory	900
Total deductions	2,103
Collections over (under) deductions	8,490
Beginning account balance	112,476
Ending account balance	$ 120,966