

**PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

July 28, 2003

Phyllis Denney, Court Clerk
Greer County, Oklahoma

Transmitted herewith is the statutory report for the Greer County, Court Clerk, for the fiscal year ended June 30, 2002. 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. McMahon".

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

Phyllis Denney, Court Clerk
Greer County Courthouse
Mangum, Oklahoma 73554

Dear Ms. Denney:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002.

- 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 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 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 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 Greer County.

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees; Court Fund vouchers were properly supported, classified, and did not exceed appropriations; District Court vouchers were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records. With respect to the approval of court fund claims and the numerical sequence of distrust court receipts and vouchers, our findings and recommendations are included in the Schedule of Findings and Recommendations.

We have prepared a detailed analysis of the Court Fund, which is presented following this report.

This report is intended for the information and use of the Greer 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. McMahen". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN
State Auditor and Inspector

May 28, 2003

PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Collections:

Court fund fines, fees, and forfeitures	\$ 162,932
Cancelled vouchers	93
Total collections	<u>163,025</u>

Deductions:

Lump sum budget categories:

Juror Expenses	5,737
Trial court attorneys	1,690
Transcripts-preliminary and trial	2,555
Mental health (attorneys)	800
General office supplies	4,761
Forms printing	2,495
OCIS computer training	132
Postage and freight	2,565
Books for records and indexes	436
Microfilm supplies	178
Other expenses	75
General telephone expense	1,095
Long-distance telephone expense	39
Total lump sum categories	<u>22,558</u>

Restricted budget categories:

Equipment purchases	557
Equipment rentals	813
Photocopy equipment rental	2,414
Maintenance of equipment	1,612
OCIS services	16,128
Part-time court clerk employees	70,899
Total restricted categories	<u>92,423</u>

PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Mandated categories:	
Law library	5,000
State judicial fund	<u>43,747</u>
Total mandated categories	<u>48,747</u>
Total deductions	<u>163,728</u>
Collections over (under) deductions	(703)
Beginning account balance July 1, 2001	<u>11,115</u>
Ending account balance June 30, 2002	<u><u>\$ 10,412</u></u>

**PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2002**

Approval of Court Fund Claims

Criteria: Title 20 O.S. 2001, § 1304 requires that court fund claims be approved by the district judge and either the court clerk or the local associate district judge who is a member of the governing board.

Condition: Three exceptions of 25 claims tested were noted where claims were approved only by the district judge.

Recommendation: We recommend court fund claims be approved by the district judge and either the court clerk or the local associate district judge who is a member of the governing board in accordance with Title 20 O.S. 2001, § 1304.

Re-Issuance of Receipts

Criteria: An aspect of proper controls over receipts is that the computer system account for the consecutive order of receipts and vouchers.

Condition: The Court Clerk's computer system allows a deputy to reissue receipt and voucher numbers.

Recommendation: We recommend the Court Clerk consult with the computer vendor to determine the controls that should be implemented to safeguard assets and disbursements from possible manipulation arising from issuing receipts or vouchers with the same numbers.

Management Response



District Court

Office of the Court Clerk
Greer County Courthouse
Mangum, Oklahoma 73554-0216
(580) 782-3665

Shirley Carothers
First Deputy Court Clerk

Lexie Harper
Deputy Court Clerk

Phyllis Denney
Court Clerk

Sandy Hoppingardner
Deputy Court Clerk

Jennifer Kinsey
Deputy Court Clerk

July 14, 2003

Office of the State Auditor and Inspector
Weatherford District Office
1401 Lera, Suite 9
Weatherford, OK. 73096

RE: Court Clerk Statutory Report

Dear Ms. Merle:

As per your request, I am responding to my audit report. To the report where there were three claims approved only by the district judge, we are making ourselves more aware of the signatures on our claims. Hopefully, there will be no more claims slipping by us unsigned.

As to the receipts, I have talked with the deputies in my office and they understand that receipts are not to be changed. If there is an error, they are to void the receipt and go to a new one.

If you have any questions, please give me a call.

Sincerely,

Phyllis Denney
Phyllis Denney
GREER COUNTY COURT CLERK