

**MARY ZIMMERMAN, COURT CLERK  
HARMON 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

May 19, 2003

Mary Zimmerman, Court Clerk  
Harmon County, Oklahoma

Transmitted herewith is the statutory report of the Harmon 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. 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

Mary Zimmerman, Court Clerk  
Harmon County Courthouse  
Hollis, Oklahoma 73550

Dear Ms. Zimmerman:

For the purposes 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.

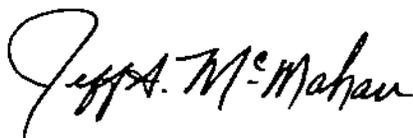
Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Harmon County.

Based on the above reconciliations, tests, and procedures performed; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; District Court vouchers were properly accounted for and were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records; and the Court Clerk is collecting the correct fees and is properly accounting for them.

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 Harmon 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. McMahar". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN  
State Auditor and Inspector

April 15, 2003

MARY ZIMMERMAN, COURT CLERK  
HARMON COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2002

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Collections:

Court fund fines, fees, and forfeitures	\$ 60,022
Interest earned on deposits	111
Total collections	<u>60,133</u>

Deductions:

Lump sum budget categories:

Trial court attorneys	1,540
Transcripts-preliminary and trial	738
OCIC computer training	74
General office supplies	2,096
Publications	34
Books for records and indexes	733
Postage and freight	1,015
Gas, water, electricity	3,357
General telephone expense	1,522
Long distance telephone expense	342
Other expenses (robes etc.)	25
Total lump sum categories	<u>11,476</u>

Restricted budget categories:

Maintenance of court area(s)	242
Furniture and fixtures	289
Equipment purchases	1,346
Equipment rentals	375
Maintenance of equipment	575
OCIS	11,648
Photocopy equipment rental	2,766
Part-time bailiffs	15
Part-time court clerk employees	14,690
Total restricted categories	<u>31,946</u>

MARY ZIMMERMAN, COURT CLERK  
HARMON COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2002

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Mandated categories:	
Law library	5,000
State judicial fund	<u>5,201</u>
Total mandated categories	<u>10,201</u>
Total deductions	<u>53,623</u>
Collections over (under) deductions	6,510
Cancelled vouchers	1,435
Beginning account balance July 1, 2001	<u>2,466</u>
Ending account balance June 30, 2002	<u>\$ 10,411</u>