

HARPER COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2009

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**LINDA CROUCH, COURT CLERK
HARPER COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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March 30, 2010

Linda Crouch, Court Clerk
Harper County Courthouse
Buffalo, Oklahoma 73834

Transmitted herewith is the statutory report for the Harper County Court Clerk for the fiscal year ended June 30, 2009. 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 blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & 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.

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Linda Crouch, Court Clerk
Harper County Courthouse
Buffalo, Oklahoma 73834

Dear Ms. Crouch:

We have performed procedures for fiscal year 2009 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2009 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- 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 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.

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 Harper County.

Based on the above reconciliations, tests, and procedures performed, the Court Clerk was 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 Harper 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,



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

February 11, 2010

**LINDA CROUCH, COURT CLERK
HARPER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2009**

Collections:

Court fund fines, fees, and forfeitures	\$ 138,790
Interest earned on deposit	50
Total collections	<u>138,840</u>

Deductions:

Lump sum budget categories:

Trial court attorneys	756
Guardianship evaluation fees	2,044
General office supplies	1,928
Forms printing	2,163
Postage and freight	2,983
Court reporter supplies	427
Gas, water, electricity	7,428
General telephone expense	2,219
Long-distance telephone expense	487
Other expenses (robes, etc.)	1,363
Total lump sum categories	<u>21,798</u>

Restricted budget categories:

Maintenance of court area(s)	332
Equipment purchases	2,020
Equipment rentals	708
Maintenance of equipment	7,038
OCIS services	5,287
Photocopy equipment rental	1,952
Court clerk employees	38,945
Total restricted categories	<u>56,282</u>

**LINDA CROUCH, COURT CLERK
HARPER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2009**

Mandated categories:	
Law library	5,000
State judicial fund	<u>70,707</u>
Total mandated categories	<u>75,707</u>
Total deductions	<u>153,787</u>
Collections over (under) deductions	(14,947)
Cancelled vouchers	18
Beginning account balance July 1, 2008	<u>32,738</u>
Ending account balance June 30, 2009	<u>\$ 17,809</u>

**LINDA CROUCH, COURT CLERK
HARPER COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2009**

Collections:	
Court fund revolving fees	\$ 9,628
Total collections	<u>9,628</u>
Deductions:	
Renovation/remodeling	65
Maintenance of computer systems	2,185
Furniture/fixtures	366
Memberships/dues	100
Total deductions	<u>2,716</u>
Collections over (under) deductions	6,912
Beginning account balance July 1, 2008	<u>28,742</u>
Ending account balance June 30, 2009	<u><u>\$ 35,654</u></u>



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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