

**LINDA CROUCH, COURT CLERK  
HARPER 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

July 11, 2005

Linda Crouch, Court Clerk  
Harper County, Oklahoma

Transmitted herewith is the statutory report for the Harper 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 cursive script that reads "Jeff A. McMahen".

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

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

Dear Ms. Crouch:

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 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.

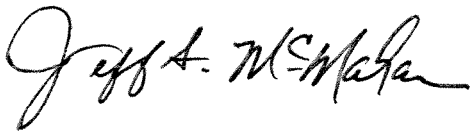
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Harper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

A handwritten signature in black ink that reads "Jeff A. McMAHAN". The signature is written in a cursive style with a large, stylized initial "J".

JEFF A. McMAHAN  
State Auditor and Inspector

May 26, 2005

**LINDA CROUCH, COURT CLERK**  
**HARPER COUNTY, OKLAHOMA**  
**COURT FUND ACCOUNT ANALYSIS**  
**JUNE 30, 2004**

Collections:	
Court fund fines, fees, and forfeitures	\$ 114,363
Interest earned on deposit	32
Total collections	<u>114,395</u>
Deductions:	
Lump sum budget categories:	
Transcripts - appeals	164
Mental health (attorneys)	720
General office supplies	1,040
Forms printing	2,482
Postage and freight	1,504
Court reporter supplies	246
Gas, water, electricity	5,029
General telephone expense	2,186
Long-distance telephone expense	488
Other expenses	175
Total lump sum categories	<u>14,034</u>
Restricted budget categories:	
Furniture and fixtures	3,057
Equipment purchases	10,476
Equipment rentals	842
Maintenance of equipment	2,700
Photocopy equipment rental and maintenance	2,627
Part-time court clerk employees	24,229
Total restricted categories	<u>43,931</u>
Mandated categories:	
Law library	5,000
State judicial fund	53,735
Total mandated categories	<u>58,735</u>
Total deductions	<u>116,700</u>
Collections over (under) deductions	(2,305)
Cancelled vouchers	619
Beginning account balance	<u>17,632</u>
Ending account balance	<u>\$ 15,946</u>

**LINDA CROUCH, COURT CLERK  
HARPER COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2004**

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Collections:	
Court fund revolving fees	\$ 3,715
Total collections	<u>3,715</u>
Deductions:	
Other expenses - training	40
Maintenance and operation	1,845
Purchase of equipment	<u>231</u>
Total deductions	<u>2,116</u>
Collections over (under) deductions	1,599
Beginning account balance	<u>1,455</u>
Ending account balance	<u><u>\$ 3,054</u></u>