

**KAREN DENTON, COURT CLERK
KIOWA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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), 6 copies have been prepared and distributed at a cost of \$5.22. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

April 12, 2004

Karen Denton, Court Clerk
Kiowa County, Oklahoma

Transmitted herewith is the statutory report for the Kiowa County, Court Clerk, for the fiscal year ended June 30, 2003. 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. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information.....ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis3

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

Karen Denton, Court Clerk
Kiowa County Courthouse
Hobart, Oklahoma 73651

Dear Ms. Denton:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2003.

- 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 Kiowa 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; 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.

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 Kiowa 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, looping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

March 8, 2004

KAREN DENTON, COURT CLERK
 KIOWA COUNTY, OKLAHOMA
 COURT FUND ACCOUNT ANALYSIS
 JUNE 30, 2003

Collections:	
Court fund fines, fees, and forfeitures	\$ 220,258
Cancelled vouchers	966
Interest earned on deposit	131
Total collections	<u>221,355</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	11,875
Trial court attorneys	2,700
Mental health hearings	1,150
Guardians ad litem fees	250
Transcripts - preliminary and trial	5,303
Transcripts - appeals	2,866
General office supplies	3,467
Forms printing	2,624
Postage and freight	2,486
Court reporter supplies	210
Gas, water, and electricity	2,400
General telephone expense	2,192
Long-distance telephone expense	10
Other expenses (robes, etc.)	95
Total lump sum categories	<u>37,628</u>

Restricted budget categories:	
Equipment rentals	504
Maintenance of court area(s)	192
Furniture and fixtures	600
Equipment purchases	8,839
Photocopy equipment rental	2,116
Maintenance of equipment	6,682
Part-time bailiffs	356
OCIS services	12,538
Part-time court clerk employees	79,253
Total restricted categories	<u>111,080</u>

**KAREN DENTON, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated budget categories:	
Law library	7,000
State judicial fund	<u>54,588</u>
Total mandated categories	<u>61,588</u>
Total deductions	<u>210,296</u>
Collections over (under) deductions	11,059
Beginning account balance July 1, 2002	<u>22,564</u>
Ending account balance June 30, 2003	<u><u>\$ 33,623</u></u>