

**KAREN DENTON, COURT CLERK
KIOWA 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

March 8, 2005

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, 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. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis 3
Court Clerk Revolving Fund Analysis 4

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
Frederick, Oklahoma 73542

Dear Ms. Denton:

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.

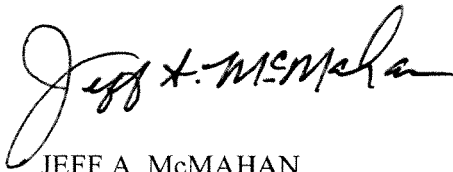
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Kiowa 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; 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 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, reading "Jeff A. McMAHAN". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN
State Auditor and Inspector

February 16, 2005

**KAREN DENTON, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund fines, fees, and forfeitures	\$ 247,342
Cancelled vouchers	116
Interest earned on deposit	79
Total collections	247,537
Deductions:	
Lump sum budget categories:	
Juror expenses	1,446
Trial court attorneys	3,490
Mental Health hearings attorneys	525
Guardians ad litem fees	50
Transcripts - preliminary and trial	315
Transcripts - appeals	3,416
General office supplies	3,066
Forms printing	1,362
Books for records and indexes	8,793
Postage and freight	2,153
Court reporter supplies	264
Gas, water, and electricity	2,400
General telephone expense	1,712
Long-distance telephone expense	53
Total lump sum categories	29,045
Restricted budget categories:	
Renovation and remodeling	6,330
Maintenance of court area	192
Furniture and fixtures	1,383
Equipment purchases	9,882
Equipment rentals	504
Maintenance of equipment	6,180
Oklahoma Court Information System Services	13,677
Photocopy equipment rental	1,521
Photocopy equipment maintenance	758
Part-time bailiffs	52
Part-time court clerk employees	89,092
Total restricted categories	129,571
Mandated categories:	
Law library	7,000
State judicial fund	85,728
Total mandated categories	92,728
Total deductions	251,344
Collections over (under) deductions	(3,807)
Beginning account balance	33,623
Ending account balance	\$ 29,816

**KAREN DENTON, COURT CLERK
KIOWA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund revolving fees	\$ 10,345
Total collections	<u>10,345</u>
Deductions:	
Part-time court clerk employees	4,235
General office supplies	21
Travel	1,488
Registration fees	150
Annual membership ducs	175
Software	711
Total deductions	<u>6,780</u>
Collections over (under) deductions	3,565
Beginning account balance	<u>3,986</u>
Ending account balance	<u><u>\$ 7,551</u></u>