

**MELODY LITTLEJOHN, COURT CLERK
LATIMER COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

January 26, 2004

Melody Littlejohn, Court Clerk
Latimer County, Oklahoma

Transmitted herewith is the statutory report of the Latimer 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

**MELODY LITTLEJOHN, COURT CLERK
LATIMER COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2003**

TABLE OF CONTENTS

Introductory Information.....ii

Statutory Report of State Auditor and Inspector 1

Court Fund Account Analysis 3

Schedule of Findings and Recommendation 5

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

Melody Littlejohn, Court Clerk
Latimer County Courthouse
Wilburton, Oklahoma 74578

Dear Ms. Littlejohn:

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.

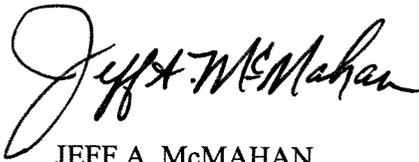
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Latimer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

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees; 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. However, we noted items regarding receipting procedures and segregation of duties that are presented on the Schedule of Findings and Recommendations accompanying this report.

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 Latimer 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. McMahahan". The signature is written in a cursive, flowing style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

October 16, 2003

**MEDOLY LITTLEJOHN, COURT CLERK
LATIMER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2003**

Collections:	
Court fund fines, fees, and forfeitures	\$319,049
Cancelled vouchers	<u>139</u>
Total collections	<u>319,188</u>
Deductions:	
Lump sum categories:	
Juror expenses	11,348
Trial court (attorneys)	13,670
Mental health attorney	870
Guardian ad litem fees	1,325
Transcripts-appeals	2,551
General office supplies	7,413
Books for records and indexes	1,265
Postage and freight	4,000
Court reporter supplies	1,097
General telephone expense	2,515
Long-distance telephone expense	1,272
Other expenses	<u>321</u>
Total lump sum categories	<u>47,647</u>
Restricted categories:	
Renovation & remodeling	1,750
Maintenance of court area(s)	88
Equipment purchases	724
Equipment rentals	1,696
Maintenance of equipment	7,024
O.C.I.S. services	13,580
Photocopy equipment rental	2,687
Photocopy equipment maintenance	1,603
Part-time bailiffs	5,470
Part-time court clerk employees	<u>60,404</u>
Total restricted categories	<u>95,026</u>

**MEDOLY LITTLEJOHN, COURT CLERK
LATIMER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2003**

Mandated budget categories:	
Law library	7,000
State judicial fund	<u>177,962</u>
Total mandated categories	<u>184,962</u>
Total deductions	<u>327,635</u>
Collections over (under) deductions	(8,447)
Beginning account balance	<u>109,730</u>
Ending account balance	<u>\$101,283</u>

**MEDOLY LITTLEJOHN, COURT CLERK
LATIMER COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2003**

Finding 2003-1 – Segregation of Duties

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping, and reconciliation are important elements of effective internal control over government assets and resources. The most effective controls lie in the Court Clerk's knowledge of the office operations and a periodic review of operations.

Condition: The limited number of office personnel within the Court Clerk's office prevents a proper segregation of accounting functions, which is necessary to assure adequate internal control structure.

Recommendation: We recommend the Court Clerk be aware of this condition and realize the concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. Under these conditions, the most effective controls lie in the Court Clerk's knowledge of the office operations and the periodic review of operations.

Management's Response: We concur with the auditor's findings. The Court Clerk does have knowledge of the office operations and will perform a periodic review of these operations.

Finding 2003-2 – Duplicate Receipt Numbers

Criteria: Effective accounting procedures include receipts be issued in sequential order for all monies received. Also, receipt numbers should not be reissued after voiding the receipt.

Condition: Voided receipt numbers are being reissued for subsequent receipts.

Recommendation: We recommend that duplicate pre-numbered receipts be issued for all monies received. Receipts should be issued in sequential order. Also, voided receipts should be retained and voided receipt numbers should not be reissued.

Management's Response: We concur with the auditor's findings and are implementing procedures to correct this problem.