

**CINDY KIRBY, COURT CLERK
LINCOLN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

May 30, 2007

Cindy Kirby, Court Clerk
Lincoln County Courthouse
Chandler, Oklahoma 74834

Transmitted herewith is the statutory report for the Lincoln County Court Clerk, for the fiscal year ended June 30, 2005. 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 black ink that reads "Jeff A. McMahan".

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

Cindy Kirby, Court Clerk
Lincoln County Courthouse
Chandler, Oklahoma 74834

Dear Ms. Kirby:

We have performed procedures for fiscal year 2005 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2005 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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.
- Test 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.

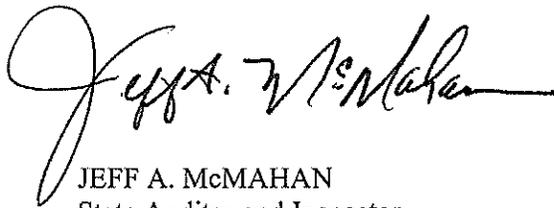
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Lincoln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



JEFF A. McMAHAN
State Auditor and Inspector

March 20, 2007

CINDY KIRBY, COURT CLERK
LINCOLN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:

Court fund fines, fees, and forfeitures	\$ 639,465
Total collections	<u>639,465</u>

Deductions:

Lump sum budget categories:

Juror expenses	36,452
Trial court (attorneys)	46,113
Transcripts-preliminary & trial	4,114
Transcripts-appeals	168
General office supplies	5,947
Forms printing	2,336
Publications	1,113
Postage and freight	8,126
Court reporter supplies	2,336
General telephone equipment	1,344
Long-distance telephone	524
Robe cleaning	230
Interpreter fees	55
Other expenses	1,355
Total lump sum categories	<u>110,213</u>

**CINDY KIRBY, COURT CLERK
LINCOLN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Restricted budget categories:	
Renovation and remodeling	6,824
Maintenance of court area	31,270
Equipment purchases	2,597
Equipment rental	438
Maintenance of equipment	17,234
OCIS services	19,096
Photocopy equipment rental	2,633
Photocopy equipment maintenance	1,863
Part-time bailiffs	483
Court clerk employees	86,710
Total restricted categories	<u>169,148</u>
Mandated budget categories:	
Law library	9,000
State judicial fund	<u>326,171</u>
Total mandated categories	<u>335,171</u>
Total deductions	<u>614,532</u>
Collections over (under) deductions	24,933
Beginning account balance	<u>108,805</u>
Ending account balance	<u><u>\$ 133,738</u></u>

CINDY KIRBY, COURT CLERK
LINCOLN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005

Collections:	
Court fund revolving fees	\$ 31,076
Total collections	<u>31,076</u>
Deductions:	
Clerk revolving fund disbursements	<u>10,229</u>
Total deductions	<u>10,229</u>
Collections over (under) deductions	20,847
Beginning account balance	<u>35,833</u>
Ending account balance	<u>\$ 56,680</u>