

**CINDY KIRBY, COURT CLERK  
LINCOLN COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2006**

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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, 2006. 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

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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 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 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.

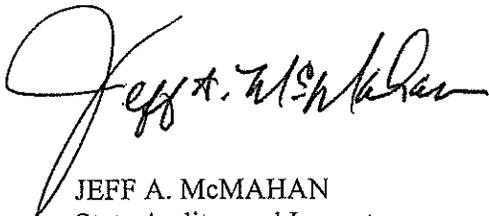
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Lincoln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

A handwritten signature in cursive script, appearing to read "Jeff A. McMahahan".

JEFF A. McMAHAN  
State Auditor and Inspector

March 20, 2007

**CINDY KIRBY, COURT CLERK  
LINCOLN COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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Collections:

Court fund fines, fees, and forfeitures	\$ 607,139
Total collections	<u>607,139</u>

Deductions:

Lump sum budget categories:

Juror expenses	26,955
Trial court (attorneys)	40,563
Transcripts-preliminary & trial	2,090
Transcripts-appeals	8,767
General office supplies	3,753
Forms printing	4,157
Publications	792
Books	553
Postage and freight	8,000
Court reporter supplies	1,491
General telephone equipment	1,781
Long-distance telephone	274
Other expenses	1,422
Total lump sum categories	<u>100,598</u>

**CINDY KIRBY, COURT CLERK  
LINCOLN COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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Restricted budget categories:

Maintenance of court area	32,731
Security	9,760
Furniture	7,198
Equipment	505
Equipment rental	1,752
Maintenance of equipment	406
OCIS services	22,869
Photo equipment rental	2,608
Photocopy equipment maintenance	1,494
Part-time bailiffs	245
Court clerk employees	112,792
Total restricted categories	<u>192,360</u>

Mandated budget categories:

Law library	9,000
State judicial fund	358,849
Total mandated categories	<u>367,849</u>

Total deductions 660,807

Collections over (under) deductions (53,668)

Beginning account balance 133,738

Ending account balance \$ 80,070

**CINDY KIRBY, COURT CLERK  
LINCOLN COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2006**

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Collections:	
Court fund revolving fees	\$ 38,803
Total collections	<u>38,803</u>
Deductions:	
Other	<u>22,675</u>
Total deductions	<u>22,675</u>
Collections over (under) deductions	16,128
Beginning account balance	<u>56,680</u>
Ending account balance	<u>\$ 72,808</u>