

**SHAUNA HOFFMAN, COURT CLERK
MAJOR 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

July 6, 2004

Shauna Hoffman, Court Clerk
Major County, Oklahoma

Transmitted herewith is the statutory report for the Major 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,

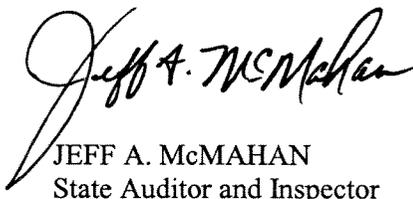

JEFF A. McMAHAN
State Auditor and Inspector

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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

Shauna Hoffman, Court Clerk
Major County Courthouse
Fairview, Oklahoma 73737

Dear Mrs. Hoffman:

We have performed procedures for fiscal year 2003 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2003 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 issued 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.

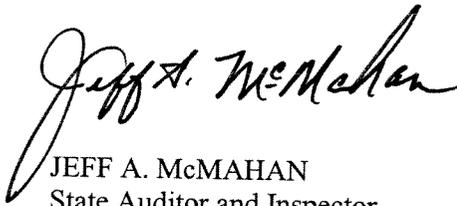
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Major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

May 18, 2004

SHAUNA HOFFMAN, COURT CLERK
 MAJOR COUNTY, OKLAHOMA
 COURT FUND ACCOUNT ANALYSIS
 JUNE 30, 2003

Collections:

Court fund fines, fees, and forfeitures	\$ 235,145
Interest earned on deposit	558
Total collections	235,703

Deductions:

Lump sum budget categories:

Juror expenses	536
Trial court attorneys	2,011
Mental health (attorneys)	100
Physician fees - mental health	200
General office supplies	2,751
Forms printing	1,105
Postage and freight	2,987
Court reporter supplies	92
Gas, water and electricity	7,284
General telephone expense	1,570
Long-distance telephone expense	344
Other expenses	10
Total lump sum categories	18,990

Restricted budget categories:

Maintenance of equipment	261
Furniture and fixtures	1,986
Equipment purchases	12,000
Equipment rentals	791
Maintenance of equipment	5,594
Per diem court reporters	389
Part-time court clerk employees	35,640
Total restricted categories	56,661

**SHAUNA HOFFMAN, COURT CLERK
MAJOR COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated budget categories:	
Law library	5,000
State judicial fund	144,069
Total mandated categories	<u>149,069</u>
Total deductions	<u>224,720</u>
Collections over (under) deductions	10,983
Beginning account balance July 1, 2002	<u>40,559</u>
Ending account balance June 30, 2003	<u><u>\$ 51,542</u></u>

**SHAUNA HOFFMAN, COURT CLERK
MAJOR COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 7,954
Total collections	<u>7,954</u>
Deductions:	
Training	1,260
Office fixtures and furniture	64
Equipment purchases	559
Maintenance of equipment	179
Part-time employees	791
Total deductions	<u>2,853</u>
Collections over (under) deductions	5,101
Cancelled vouchers	30
Beginning account balance	<u>3,765</u>
Ending account balance	<u>\$ 8,896</u>