

**LORI PARSONS, COURT CLERK
MAYES 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

September 26, 2006

Lori Parsons, Court Clerk
Mayes County, Oklahoma

Transmitted herewith is the statutory report for the Mayes 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". The signature is written in a cursive style with a large initial "J".

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

Lori Parsons, Court Clerk
Mayes County Courthouse
Pryor, Oklahoma 74361

Dear Ms. Parsons:

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.

- 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 Mayes 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 Mayes 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. McMahar". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

June 20, 2006

**LORI PARSONS, COURT CLERK
MAYES COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,072,628
Interest earned on deposits	313
Cancelled vouchers	750
Total collections	<u>1,073,691</u>

Deductions:

Lump sum budget categories:

Juror expenses	14,507
Trial court (attorneys)	88,606
Mental health (attorneys)	10,815
Guardians ad litem fees	5,290
Physician fees - mental health	14,475
Transcripts	27,411
General office supplies	33,935
Forms printing	9,394
Publications	346
Books for records, indexes	19,040
Postage and freight	17,485
Court reporter supplies	1,650
Utilities	22,769
General telephone expense	3,870
Long-distance telephone	1,272
Other expenses	350
Total lump sum categories	<u>271,215</u>

**LORI PARSONS, COURT CLERK
MAYES COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Restricted budget categories:	
Maintenance of court area	15,274
Furniture and fixtures	93,041
Equipment purchases	28,369
Equipment rentals	605
Maintenance of equipment	32,541
OCIS services	67,224
Photocopy equipment rental	13,340
Photocopy equipment maintenance	6,271
Part-time court clerk employees	412,743
Total restricted categories	<u>669,408</u>
Mandated budget categories:	
Law library	9,000
State judicial fund	<u>208,671</u>
Total mandated categories	<u>217,671</u>
Total deductions	<u>1,158,294</u>
Collections over (under) deductions	(84,603)
Beginning account balance	<u>211,257</u>
Ending account balance	<u>\$ 126,654</u>

**LORI PARSONS, COURT CLERK
MAYES COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005**

Collections:	
Court fund revolving fees	\$ 67,677
Total collections	<u>67,677</u>
Deductions:	
Other	<u>65,110</u>
Total deductions	<u>65,110</u>
Collections over (under) deductions	2,567
Beginning account balance	<u>10,224</u>
Ending account balance	<u><u>\$ 12,791</u></u>