

**LINDA BEAVER, COURT CLERK
OKMULGEE 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

October 20, 2004

Linda Beaver, Court Clerk
Okmulgee County, Oklahoma

Transmitted herewith is the statutory report for the Okmulgee 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 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

Linda Beaver, Court Clerk
Okmulgee County Courthouse
Okmulgee, Oklahoma 74447

Dear Ms. Beaver:

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.

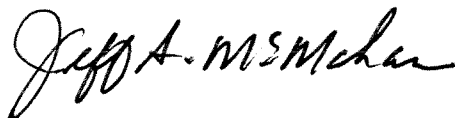
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Okmulgee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

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 Okmulgee 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. McMAHAN". The signature is written in a cursive style with a large, looping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

September 13, 2004

**LINDA BEAVER, COURT CLERK
OKMULGEE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 769,446
Cancelled vouchers	2,962
Interest earned on deposit	4,903
Total collections	<u>777,311</u>

Deductions:

Lump sum budget categories:

Juror expenses	30,560
Trial court (attorneys)	52,337
Mental health (attorneys)	3,000
Physician fees - mental health	800
Transcripts-preliminary and trial	2,851
Out-of-state sheriff's fees	31
General office supplies	15,934
Forms printing	4,862
Publications	360
Books for records, indexes	491
Postage and freight	10,026
Court reporter supplies	1,575
Gas, water, and electricity	7,884
General telephone expense	4,703
Long-distance telephone	2,934
Other expenses	2,137
Total lump sum categories	<u>140,485</u>

LINDA BEAVER, COURT CLERK
OKMULGEE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003

Restricted budget categories:	
Maintenance of court area(s)	719
Furniture and fixtures	567
Equipment purchases	26,587
Equipment rentals	4,700
Maintenance of equipment	14,548
OCIS services	28,200
Photocopy equipment rental	6,015
Photocopy equipment maintenance	2,177
Part-time court clerk employees	<u>226,299</u>
Total restricted categories	<u>309,812</u>
Mandated budget categories:	
State judicial fund	<u>496,687</u>
Total mandated categories	<u>496,687</u>
Total deductions	<u>946,984</u>
Collections over (under) deductions	(169,673)
Beginning account balance	<u>260,583</u>
Ending account balance	<u><u>\$ 90,910</u></u>