LINDA BEAVER, COURT CLERK
OKMULGEE 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

March 20, 2006

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, 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,

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:

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.

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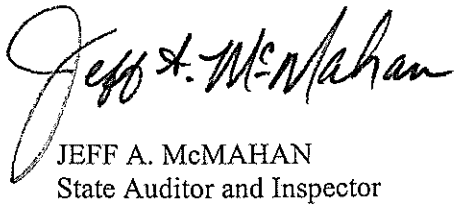
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Okmulgee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



JEFF A. McMAHAN
State Auditor and Inspector

March 8, 2006

LINDA BEAVER, COURT CLERK
OKMULGEE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:	
Court fund fines, fees, and forfeitures	$ 848,018
Cancelled vouchers	2,918
Total collections	850,936
Deductions:	
Lump sum budget categories:	
Juror expenses	22,239
Trial court (attorneys)	35,163
Mental health (attorneys)	150
Transcripts - preliminary & trial	9,292
General office supplies	14,989
Forms printing	6,922
Publications	72
Books for records, indexes	524
Postage and freight	8,777
Court reporter supplies	3,000
Utilities	11,297
General telephone expense	5,801
Long-distance telephone	1,974
Other expenses	1,724
Total lump sum categories	121,924

Restricted budget categories:	
Maintenance of court area	720
Furniture & fixtures	380
Equipment purchases	8,185
Equipment rentals	3,518
Maintenance of equipment	14,776
OCIS services	34,958
Photocopy equipment rental	7,413
Photocopy equipment maintenance	3,860
Part-time bailiffs	577
Part-time court clerk employees	235,790
Total restricted categories	310,177
Mandated budget categories:	
State judicial fund	344,923
Total mandated categories	344,923
Total deductions	777,024
Collections over (under) deductions	73,912
Beginning account balance	176,331
Ending account balance	$ 250,243

LINDA BEAVER, COURT CLERK
OKMULGEE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005

Collections:	
Court fund revolving fees	$ 24,604
Total collections	24,604
Deductions:	
Other	1,212
Total deductions	1,212
Collections over (under) deductions	23,392
Beginning account balance	20,739
Ending account balance	$ 44,131