ANGIE BRUCE, COURT CLERK
OSAGE 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

November 22, 2006

Angie Bruce, Court Clerk
Osage County, Oklahoma

Transmitted herewith is the statutory report for the Osage 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,

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

Angie Bruce, Court Clerk
Osage County Courthouse
Pawhuska, Oklahoma 74056

Dear Ms. Bruce:

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.

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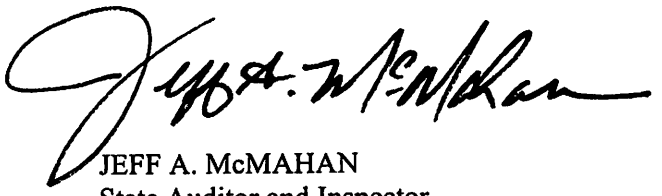
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Osage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

September 25, 2006

Collections:	
Court fund fines, fees, and forfeitures	$ 871,843
Cancelled vouchers	236
Earned interest on deposits	1,079
Total collections	873,158
Deductions:	
Lump sum budget categories:	
Juror expenses	24,673
Trial court (attorneys)	44,959
Mental health (attorneys)	1,357
Guardians ad litem fees	2,125
Transcripts - preliminary & trial	12,942
Transcripts - appeals	478
General office supplies	10,340
Publications	1,326
Books for records, indexes	150
Microfilm supplies	611
Postage and freight	7,567
Court reporter supplies	2,505
Utilities	7,044
General telephone expense	1,773
Long-distance telephone	1,525
Other expenses	650
Total lump sum categories	120,025

Restricted budget categories:	
Maintenance of court area	7,200
Equipment purchase	5,007
Equipment rentals	3,750
Maintenance of equipment	14,846
OCIS services	28,840
Photocopy equipment rental	5,067
Photocopy equipment maintenance	2,796
Part-time bailiffs	285
Part-time court clerk employees	223,184
Total restricted categories	290,975
Mandated budget categories:	
Law library	9,000
State judicial fund	421,485
Total mandated categories	430,485
Total deductions	841,485
Collections over (under) deductions	31,673
Beginning account balance	139,795
Ending account balance	$ 171,468

ANGIE BRUCE, COURT CLERK
OSAGE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2006

Collections:	
Court fund revolving fees	$ 32,961
Total collections	32,961
Deductions:	
Other	49,846
Total deductions	49,846
Collections over (under) deductions	(16,885)
Beginning account balance	78,580
Ending account balance	$ 61,695