

**ANGIE BRUCE, COURT CLERK
OSAGE 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

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, 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,

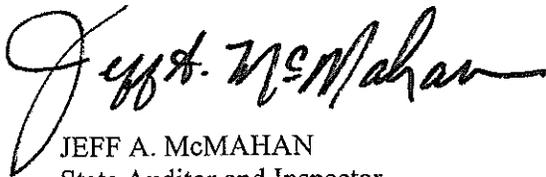

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis 3
Court Clerk Revolving Fund Analysis 5

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 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.

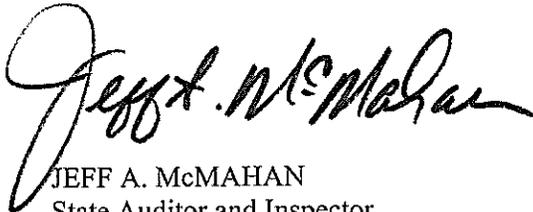
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Osage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

ANGIE BRUCE, COURT CLERK
OSAGE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:

Court fund fines, fees, and forfeitures	\$ 815,728
Cancelled vouchers	734
Earned interest on deposits	1,030
Total collections	<u>817,492</u>

Deductions:

Lump sum budget categories:

Juror expenses	37,190
Trial court (attorneys)	39,385
Appeals (attorneys)	1,098
Mental health (attorneys)	308
Guardians ad litem fees	1,654
Transcripts - preliminary & trial	3,850
General office supplies	12,431
Publications	266
Books for records, indexes	566
Postage and freight	6,460
Court reporter supplies	1,816
Utilities	7,044
General telephone expense	1,754
Long-distance telephone	1,306
Other expenses	59
Total lump sum categories	<u>115,187</u>

**ANGIE BRUCE, COURT CLERK
OSAGE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Restricted budget categories:	
Maintenance of court area	7,200
Furniture & fixtures	1,284
Equipment rentals	3,750
Maintenance of equipment	22,484
OCIS services	30,282
Photocopy equipment rental	3,871
Photocopy equipment maintenance	3,657
Part-time court clerk employees	216,645
Total restricted categories	<u>289,173</u>
Mandated budget categories:	
Law library	9,000
State judicial fund	<u>427,353</u>
Total mandated categories	<u>436,353</u>
Total deductions	<u>840,713</u>
Collections over (under) deductions	(23,221)
Beginning account balance	<u>163,016</u>
Ending account balance	<u>\$ 139,795</u>

ANGIE BRUCE, COURT CLERK
OSAGE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005

Collections:	
Court fund revolving fees	\$ 28,997
Total collections	<u>28,997</u>
Deductions:	
Other	<u>10,288</u>
Total deductions	<u>10,288</u>
Collections over (under) deductions	18,709
Beginning account balance	<u>59,871</u>
Ending account balance	<u><u>\$ 78,580</u></u>