

**BEVERLY STEPP, COURT CLERK
OTTAWA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

June 19, 2003

Beverly Stepp, Court Clerk
Ottawa County, Oklahoma

Transmitted herewith is the statutory report of the Ottawa County Court Clerk, for the fiscal year ended June 30, 2002. 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. McMahon".

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

Beverly Stepp, Court Clerk
Ottawa County Courthouse
Miami, Oklahoma 74354

Dear Ms. Stepp:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002:

- 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 Ottawa 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; and 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 Ottawa 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, appearing to read "Jeff A. McMahon". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

January 28, 2003

**BEVERLY STEPP, COURT CLERK
OTTAWA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2002**

Collections:

Court fund fines, fees, and forfeitures	\$ 921,457
Interest earned on deposits	4,905
Total collections	<u>926,362</u>

Deductions:

Lump sum budget categories:

Juror expenses	35,807
Trial court (attorneys)	21,048
Mental health (attorneys)	12,374
Physicians fees	19,040
Transcripts-preliminary and trial	7,255
Transcripts-appeals	3,424
Court computer system training	671
General office supplies	8,781
Forms printing	3,766
Publications	170
Books for records and indexes	3,977
Postage and freight	11,322
Microfilm supplies	371
Court reporter supplies	2,691
General telephone expense	3,058
Long-distance telephone expense	425
Other expenses (robes, etc.)	1,320
Total lump sum categories	<u>135,500</u>

Restricted budget categories:

Renovation	2,660
Maintenance of court area	390
Furniture and fixtures	857
Equipment purchases	6,835
Equipment rental	1,945
Maintenance of equipment	16,230
Photocopy equipment rental	4,640
Photocopy equipment maintenance	1,224
Per diem court reporters	1,613
Part-time court clerk employees	164,535
Total restricted categories	<u>200,929</u>

**BEVERLY STEPP, COURT CLERK
OTTAWA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2002**

Mandated budget categories:	
Law library	9,000
State judicial fund	<u>561,340</u>
Total mandated categories	<u>570,340</u>
Total deductions	<u>906,769</u>
Collections over (under) deductions	19,593
Beginning account balance	<u>188,252</u>
Ending account balance	<u><u>\$ 207,845</u></u>