

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105 (B), 6 copies have been prepared and distributed at a cost of \$5.22. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

January 9, 2004

Lisa Lambert, Court Clerk
Payne County, Oklahoma

Transmitted herewith is the statutory report for the Payne 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,

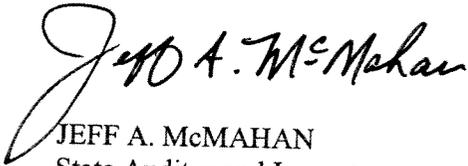

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information.....ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis3

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

Lisa Lambert, Court Clerk
Payne County Courthouse
606 S. Husband, Room 101
Stillwater, Oklahoma 74074

Dear Ms. Lambert:

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.

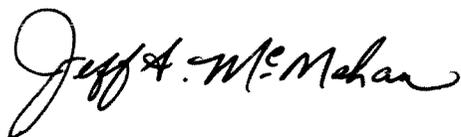
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Payne 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 Payne 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. McMahon". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

June 11, 2003

LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Collections:	
Court fund fines, fees, and forfeitures	\$1,453,701
Interest earned on deposit	1,623
Cancelled vouchers	<u>1,872</u>
Total collections	<u>1,457,196</u>

Deductions:

Lump sum categories:

Juror expenses	47,207
Trial court (attorneys)	125,143
Physician Fees – Mental Health	9,555
Transcripts-preliminary and trial	9,043
Transcripts-appeals	2,468
Court computer training	1,295
General office supplies	14,779
Forms printing	2,102
Publications	273
Postage and freight	12,079
Court reporter supplies	2,515
Gas, water, and electricity	26,309
General telephone expense	1,854
Long-distance telephone expense	1,893
Other expenses	<u>296</u>
Total lump sum categories	<u>256,811</u>

Restricted categories:

Maintenance of court area(s)	11,524
Equipment rentals	3,687
Photocopy equipment maintenance	13,146
Maintenance of equipment	10,468
OCIS services	51,968
Part-time court clerk employees	<u>204,426</u>
Total restricted categories	<u>295,219</u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002**

Mandated budget categories:	
Law library	9,000
State judicial fund	<u>834,431</u>
Total mandated categories	<u>843,431</u>
Total deductions	<u>1,395,461</u>
Collections over (under) deductions	61,735
Beginning account balance	<u>141,141</u>
Ending account balance	\$ <u>202,876</u>