

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

November 12, 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, 2003. 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

Lisa Lambert, Court Clerk
Payne County Courthouse
Stillwater, Oklahoma 74074

Dear Ms. Lambert:

We have performed procedures for fiscal year 2003 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2003 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.

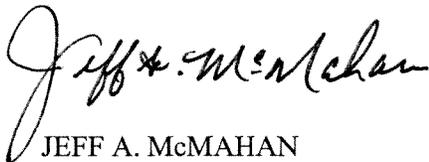
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Payne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

July 27, 2004

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,246,338
Cancelled vouchers	743
Interest earned on deposit	1,682
Total collections	<u>1,248,763</u>

Deductions:

Lump sum budget categories:

Juror expenses	53,036
Trial court (attorneys)	125,000
Transcripts-preliminary and trial	16,303
Physician fees	6,830
General office supplies	16,721
Forms printing	3,921
Publications	45
Postage and freight	16,000
Court reporter supplies	2,068
Gas, water, and electricity	24,853
Other expenses (robes, etc.)	1,983
General telephone expense	5,036
Long-distance telephone	1,934
Total lump sum categories	<u>273,730</u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Restricted budget categories:	
Maintenance of court area(s)	6,074
Equipment rentals	2,094
Photocopy equipment rental	13,704
Maintenance of equipment	8,118
OCIS services	56,416
Part-time court clerk employees	220,509
Total restricted categories	<u>306,915</u>
Mandated budget categories:	
Law library	9,000
State judicial fund	731,200
Total mandated categories	<u>740,200</u>
Total deductions	<u>1,320,845</u>
Collections over (under) deductions	(72,082)
Beginning account balance	<u>202,876</u>
Ending account balance	<u><u>\$ 130,794</u></u>

**LISA LAMBERT, COURT CLERK
PAYNE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 76,663
Total collections	<u>76,663</u>
Deductions:	
Equipment	11,133
Technical support	9,300
Maintenance and operations	3,493
Total lump sum categories	<u>23,926</u>
Collections over (under) deductions	52,737
Beginning account balance	<u>151,489</u>
Ending account balance	<u><u>\$ 204,226</u></u>