

**LINDA PRICE WILLIAMS, COURT CLERK
PITTSBURG 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

March 12, 2004

Linda Price Williams, Court Clerk
Pittsburg County, Oklahoma

Transmitted herewith is the statutory report for the Pittsburg 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 cursive script 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

Linda Price Williams, Court Clerk
Pittsburg County Courthouse
McAlester, Oklahoma 74501

Dear Ms. Price Williams:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2003:

- 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.

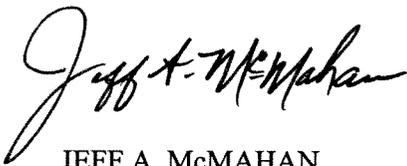
All information included in the reconciliations, the Court Fund appropriation ledger, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

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 Pittsburg 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 vouchers were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records. With respect to the Court Clerk Revolving Fund financial records reconciling with the County Treasurer's records and the matter of segregation of duties, our findings are included in the schedule of findings and recommendations.

This report is intended for the information and use of the Pittsburg 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, reading "Jeff A. McMaham". The signature is written in a cursive style with a large, looping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

February 24, 2004

**LINDA PRICE WILLIAMS, COURT CLERK
PITTSBURG COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$954,239
Cancelled vouchers	1,686
Interest earned on deposit	<u>1,652</u>
Total collections	<u>957,577</u>

Deductions:

Lump sum categories:

Juror expenses	42,690
Trial court (attorneys)	58,913
Appeals (attorneys)	86
Physician fees - mental health	500
Transcripts-preliminary and trial	4,982
Transcripts-appeals	364
General office supplies	15,818
Forms printing	4,116
Publications	438
Books for records and indexes	1,276
Postage and freight	17,037
Microfilm supplies	2,624
Court reporter supplies	3,246
Gas, water, and electricity	10,805
General telephone expense	3,114
Long-distance telephone expense	<u>617</u>
Total lump sum categories	<u>166,626</u>

Restricted categories:

Renovation and remodeling	2,118
Maintenance of court area(s)	1,800
Security for court room	12,000
Furniture and fixtures	749
Maintenance of equipment	28,634
OCIS services	37,813
Photocopy equipment maintenance	2,428
Part-time bailiffs	5,318
Per-diem court reporters	1,642
Part-time court clerk employees	<u>226,289</u>
Total restricted categories	<u>318,791</u>

**LINDA PRICE WILLIAMS, COURT CLERK
PITTSBURG COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated budget categories:	
Law library	9,000
State judicial fund	<u>495,055</u>
Total mandated categories	<u>504,055</u>
Total deductions	<u>989,472</u>
Collections over (under) deductions	(31,895)
Beginning account balance	<u>153,816</u>
Ending account balance	<u>\$121,921</u>

**LINDA PRICE WILLIAMS, COURT CLERK
PITTSBURG COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2003**

Finding 2003-1 – Segregation of Duties

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping and reconciliation is an important element of effective internal control over government assets and resources.

Condition: The limited number of office personnel within the Court Clerk's office prevents a proper segregation of accounting functions, which is necessary to assure adequate internal control structure.

Recommendation: We recommend management be aware of this condition and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of County operations and a periodic review of operations.

Management's Response: We concur with the auditor's findings. The Court Clerk does have knowledge of office operations and will perform a periodic review of these operations.

Finding 2003-2 – Court Clerk Revolving Fund Reports

Criteria: Title 19 O.S. 2001, § 220 states, "The monies (Court Clerk Revolving Fund) shall be reported quarterly to the Administrator of the Courts."

Condition: The Court Clerk did not prepare the first quarter report, July 1 to September 30, for the Court Clerk Revolving Fund.

Recommendation: We recommend that quarterly reports be prepared in a timely manner and be submitted to the Administrator of the Court

Management's Response: We concur with the auditor's findings and will work to correct this problem.