

**JANIS ROWSEY, COURT CLERK  
PONTOTOC 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

May 24, 2006

Janis Rowsey, Court Clerk  
Pontotoc County, Oklahoma

Transmitted herewith is the statutory report for the Pontotoc 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,

A handwritten signature in cursive script that reads "Jeff A. McMahan".

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

Janis Rowsey, Court Clerk  
Pontotoc County Courthouse  
Ada, Oklahoma 74820

Dear Ms. Rowsey:

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.

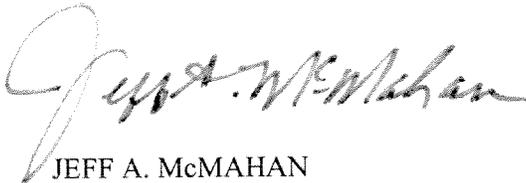
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Pontotoc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

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees and 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. With respect to the matter of segregation of duties, our finding is included in the schedule of findings and recommendations.

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 Pontotoc 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 cursive script, appearing to read "Jeff A. McMaham".

JEFF A. McMAHAN  
State Auditor and Inspector

March 2, 2006

**JANIS ROWSEY, COURT CLERK**  
**PONTOTOC COUNTY, OKLAHOMA**  
**COURT FUND ACCOUNT ANALYSIS**  
**JUNE 30, 2005**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 724,014
Interest earned on deposits	2,530
Cancelled vouchers	535
Total collections	727,079
Deductions:	
Lump sum budget categories:	
Juror expenses	13,217
Trial court attorneys	96,683
Indigent defense witness expense	971
Guardians ad litem fees	117
Transcripts-preliminary and trial	14,112
Out-of-state sheriff fees	50
General office supplies	18,729
Forms for printing	1,397
Publications	485
Books for records and indexes	1,875
Postage and freight	5,685
Court reporter supplies	1,931
General telephone expenses	7,801
Long-distance telephone expense	1,915
Other expenses	373
Total lump sum categories	165,341
Restricted budget categories:	
Maintenance of court area(s)	17,629
Equipment purchases	7,449
Equipment rentals	3,431
Maintenance of equipment	16,217
Photocopy equipment rental	5,770
Photocopy equipment maintenance	2,253
Part-time bailiffs	6,855
Part-time court employees	193,873
Total restricted categories	253,477

**JANIS ROWSEY, COURT CLERK  
PONTOTOC COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2005**

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Mandated budget categories:	
Law library	9,000
State judicial fund	<u>283,435</u>
Total mandated categories	<u>292,435</u>
Total deductions	<u>711,253</u>
Collections over (under) deductions	15,826
Beginning account balance July 1, 2004	<u>137,447</u>
Ending account balance June 30, 2005	<u><u>\$ 153,273</u></u>

**JANIS ROWSEY, COURT CLERK  
PONTOTOC COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2005**

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Beginning balance	\$ 25,377
Collections	29,917
Disbursements	<u>14,885</u>
Ending account balance	<u><u>\$ 40,409</u></u>

**JANIS ROWSEY, COURT CLERK  
PONTOTOC COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2005**

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**Finding 2005-1 – Segregation of Duties (Repeat Finding)**

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 office operations and a periodic review of operations.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. The Court Clerk does have knowledge of office operations and will perform a periodic review of these operations.