

**RETA HEAD, COURT CLERK  
POTTAWATOMIE COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2004**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

August 11, 2005

Reta Head, Court Clerk  
Pottawatomie County, Oklahoma

Transmitted herewith is the statutory report for the Pottawatomie County, Court Clerk, for the fiscal year ended June 30, 2004. 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

Reta Head, Court Clerk  
Pottawatomie County Courthouse  
Shawnee, Oklahoma 74801

Dear Ms. Head:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 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.

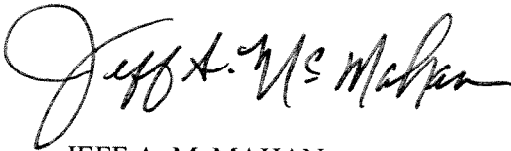
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Pottawatomie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

JEFF A. McMAHAN  
State Auditor and Inspector

March 21, 2005

**RETA HEAD, COURT CLERK  
POTTAWATOMIE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2004**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 1,277,670
Cancelled vouchers	628
Interest earned on deposit	342
Total collections	<u>1,278,640</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	34,053
Trial court attorneys	160,475
Mental health hearings	3,200
Guardianship ad litem fees	6,494
Transcripts-preliminary and trial	9,716
Transcripts-appeals	2,824
General office supplies	18,460
Forms printing	7,796
Publications	3,754
Books for records and indexes	1,146
Postage and freight	13,319
Court reporter supplies	3,586
Gas, water, and electricity	15,624
Other expenses	1,199
Total lump sum categories	<u>281,646</u>
Restricted budget categories:	
Maintenance of court area(s)	13,401
Security of court area(s)	20,000
Furniture and fixtures	150
Equipment purchases	1,728
Equipment rentals	2,850
Maintenance of equipment	25,431
Photocopy equipment rentals	10,803
Photocopy equipment maintenance	541
Part-time bailiffs	4,220
Part-time court reporters	1,036
Part-time court employees	76,268
Total restricted categories	<u>156,428</u>

**RETA HEAD, COURT CLERK  
POTTAWATOMIE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2004**

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Mandated budget categories:	
Law library	9,000
State judicial fund	783,939
Total mandated categories	<u>792,939</u>
Total deductions	<u>1,231,013</u>
Collections over (under) deductions	47,627
Beginning account balance July 1, 2003	<u>200,327</u>
Ending account balance June 30, 2004	<u><u>\$ 247,954</u></u>



**RETA HEAD, COURT CLERK  
POTTAWATOMIE COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2004**

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Beginning balance	\$ 98,180
Collections	67,328
Disbursements	<u>32,762</u>
Ending account balance	<u><u>\$ 132,746</u></u>

**RETA HEAD, COURT CLERK  
POTTAWATOMIE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2004**

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**Finding 2004-1 - 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 auditor's findings. The Court Clerk does have knowledge of office operations and will perform a periodic review of these operations.