

**STEPHENS  
COUNTY  
COURT CLERK**

FOR THE YEAR ENDED  
JUNE 30, 2009

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2009**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

January 5, 2010

Connie Elam, Court Clerk  
Stephens County Courthouse  
Duncan, Oklahoma 73533

Transmitted herewith is the statutory report for the Stephens County Court Clerk for the fiscal year ended June 30, 2009. 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 blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2009**

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**TABLE OF CONTENTS**

Introductory Information ..... ii

Statutory Report of State Auditor and Inspector ..... 1

Court Fund Account Analysis..... 3

Court Clerk Revolving Fund Analysis..... 5

## **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 AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
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Connie Elam, Court Clerk  
Stephens County Courthouse  
Duncan, Oklahoma 73533

Dear Ms. Elam:

We have performed procedures for fiscal year 2009 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2009 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- Test Court Fund vouchers 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.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.

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 Stephens County.

Based on the above reconciliations, tests, and procedures performed, the Court Clerk was 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.

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 Stephens 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,



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

November 24, 2009

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2009**

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Collections:

Court fund fines, fees, and forfeitures	\$ 1,298,766
Interest earned on deposit	1,692
Total collections	<u>1,300,458</u>

Deductions:

Lump sum budget categories:

Juror expenses	44,509
Trial court attorneys	8,245
Transcripts - preliminary & trial	25,665
Transcripts - appeals	5,820
General office supplies	8,441
Forms printing	9,670
Books for records and indexes	1,347
Postage and freight	17,787
Court reporter supplies	2,372
Gas, water, electricity	37,489
General telephone expense	9,828
Long-distance telephone expense	718
Other expenses (robes, etc.)	293
Total lump sum categories	<u>172,184</u>

Restricted budget categories:

Security for court area(s)	15,790
Equipment rentals	4,158
Maintenance of equipment	23,319
OCIS services	41,725
Photocopy equipment rental	10,171
Court clerk employees	<u>210,934</u>
Total restricted categories	<u>306,097</u>



**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2009**

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Mandated categories:	
Law library	9,000
State judicial fund	<u>720,594</u>
Total mandated categories	<u>729,594</u>
Total deductions	<u>1,207,875</u>
Collections over (under) deductions	92,583
Cancelled vouchers	11,904
Beginning account balance July 1, 2008	<u>286,999</u>
Ending account balance June 30, 2009	<u><u>\$ 391,486</u></u>

**CONNIE ELAM, COURT CLERK  
STEPHENS COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2009**

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Collections:	
Court fund revolving fees	\$ 100,926
Total collections	<u>100,926</u>
Deductions:	
Disbursements	<u>54,614</u>
Total deductions	<u>54,614</u>
Collections over (under) deductions	46,312
Beginning account balance July 1, 2008	<u>261,784</u>
Ending account balance June 30, 2009	<u><u>\$ 308,096</u></u>



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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