CONNIE ELAM, COURT CLERK
STEPHENS 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

November 14, 2005

Connie Elam, Court Clerk
Stephens County, Oklahoma

Transmitted herewith is the statutory report for the Stephens 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,

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

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

Dear Ms. Elam:

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 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.

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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 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 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,

JEFF A. McMAHAN
State Auditor and Inspector

October 5, 2005

CONNIE ELAM, COURT CLERK
STEPHENS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:		
Court fund fines, fees, and forfeitures	$	1,338,119
Cancelled vouchers		11,656
Interest earned on deposit		3,332
Total collections		1,353,107
Deductions:		
Lump sum budget categories:		
Juror expenses		45,493
Trial court attorneys		14,864
Guardian ad litem fees		750
Transcripts - preliminary and trial		31,563
Transcripts - appeals		2,839
General office supplies		10,007
Forms printing		5,533
Publications		32
Books for records and indexes		474
Postage and freight		12,953
Court reporter supplies		2,797
Gas, water, and electricity		29,007
General telephone expense		8,646
Long-distance telephone expense		963
Other expenses (robes, etc.)		35
Total lump sum categories		165,956
Restricted budget categories:		
Security of court area(s)		5,933
Furniture and fixtures		33,557
Equipment purchases		2,300
Equipment rentals		1,097
Maintenance of equipment		19,614
Oklahoma Court Information System Services		42,126
Photocopy equipment rental		10,006
Per-diem court reports		40,183
Part-time court clerk employees		120,251
Total restricted categories		275,067
Mandated categories:		
Law library		9,000
State judicial fund		927,695
Total mandated categories		936,695
Total deductions		1,377,718
Collections over (under) deductions		(24,611)
Cancelled vouchers		290
Beginning account balance		288,883
Ending account balance	$	264,562

Collections:	
Court fund revolving fees	$ 39,749
Total collections	39,749
Deductions:	
Court Clerk revolving disbursements	34,672
Total deductions	34,672
Collections over (under) deductions	5,077
Beginning account balance	93,551
Ending account balance	$ 98,628