

**CONNIE ELAM, COURT CLERK
STEPHENS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

March 26, 2007

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, 2006. 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 black ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

**CONNIE ELAM, COURT CLERK
STEPHENS COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2006**

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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 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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.
- Test 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.

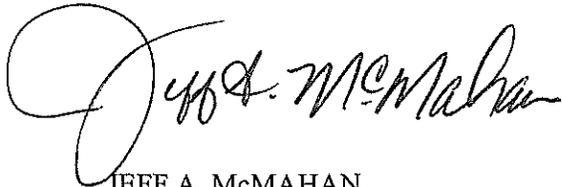
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Stephens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

Based on the above reconciliations, tests, and procedures performed; the Court Clerk was collecting the correct fees and was 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,

A handwritten signature in black ink, appearing to read "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 8, 2007

CONNIE ELAM, COURT CLERK
STEPHENS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006

Collections:

Court fund fines, fees, and forfeitures	\$ 1,263,055
Interest earned on deposit	7,718
Total collections	1,270,773

Deductions:

Lump sum budget categories:

Juror expenses	42,520
Trial court attorneys	4,145
Guardianship evaluation fees	200
Transcripts - preliminary & trial	30,800
Transcripts - appeals	4,316
General office supplies	8,440
Forms printing	8,034
Books for records and indexes	1,351
Postage and freight	6,414
Court reporter supplies	3,043
Gas, water, electricity	34,024
General telephone expense	9,037
Long-distance telephone expense	709
Other expenses (robes, etc.)	1,469
Total lump sum categories	154,502

Restricted budget categories:

Renovation and remodeling	3,586
Furniture and fixtures	6,501
Equipment purchases	3,600
Equipment rentals	2,736
Maintenance of equipment	15,884
OCIS services	42,117
Photocopy equipment rental	10,793
Court clerk employees	183,881
Total restricted categories	269,098

**CONNIE ELAM, COURT CLERK
STEPHENS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006**

Mandated categories:	
Law library	9,000
State judicial fund	<u>817,839</u>
Total mandated categories	<u>826,839</u>
Total deductions	<u>1,250,439</u>
Collections over (under) deductions	20,334
Refunds	13,839
Cancelled vouchers	3,256
Beginning account balance	<u>264,562</u>
Ending account balance	<u><u>\$ 301,991</u></u>

**CONNIE ELAM, COURT CLERK
STEPHENS COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2006**

Collections:	
Court fund revolving fees	\$ 50,641
Total collections	<u>50,641</u>
Deductions:	
Court clerk revolving disbursements	<u>7,470</u>
Total deductions	<u>7,470</u>
Collections over (under) deductions	43,171
Beginning account balance	<u>98,628</u>
Ending account balance	<u>\$ 141,799</u>