

STATUTORY REPORT

# TEXAS COUNTY COURT CLERK

For the period July 1, 2007 through June 30, 2010



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



Oklahoma State  
Auditor & Inspector  
Gary A. Jones, CPA, CFE

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 26, 2011

Karen Parish, Court Clerk  
Texas County Courthouse  
Guymon, Oklahoma 73942

Transmitted herewith is the statutory report for the Texas County Court Clerk for the period July 1, 2007 through June 30, 2010. 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 "Gary A. Jones".

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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**TABLE OF CONTENTS**

Introductory Information .....	ii
Statutory Report of State Auditor and Inspector.....	1
Court Fund Account Report for the period July 1, 2007 through June 30, 2008.....	3
Court Fund Account Report for the period July 1, 2008 through June 30, 2009.....	4
Court Fund Account Report for the period July 1, 2009 through June 30, 2010.....	5
Court Clerk Revolving Fund Report for the period July 1, 2007 through June 30, 2008.....	6
Court Clerk Revolving Fund Report for the period July 1, 2008 through June 30, 2009.....	7
Court Clerk Revolving Fund Report for the period July 1, 2009 through June 30, 2010.....	8
Schedule of Findings and Responses.....	9

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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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.



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Karen Parish, Court Clerk  
Texas County Courthouse  
Guymon, Oklahoma 73942

Dear Ms. Parish:

We have performed procedures for the period July 1, 2007 through June 30, 2010, activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for the period July 1, 2007 through June 30, 2010, 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 Texas County.

Based on the above reconciliations, tests, and procedures performed, and with respect to items tested, 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 activity, and District Court case balances reconciled with the County Treasurer's records. However, we noted a matter of segregation of duties, and our finding is presented in the accompanying schedule of findings and responses.

We have included in this report the Court Fund Account Reports, which were prepared from the Texas County Court Clerk's quarterly reports, which were submitted to the Administrative Office of the Courts.

We have also included in this report the Court Clerk Revolving Fund Reports, which were prepared by the Texas County Court Clerk, which were submitted to the Administrative Office of the Courts.

This report is intended for the information and use of the Texas 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,



GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

November 29, 2010

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

Collections:	
Court fund fines, fees, and forfeitures	\$ 764,315
Interest	593
Total collections	<u>764,908</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	5,692
Trial court attorneys	6,851
Mental health hearings	1,160
Guardian ad litem fees	17,382
Transcripts preliminary	2,732
Transcripts appeals	1,858
General office supplies	5,442
Forms printing	7,525
Books for records & indexes	35,200
Postage and freight	3,999
Court reporter supplies	827
Gas, water and electricity	9,883
General telephone expense	7,586
Long distance telephone expense	4,317
Other expenses	20,776
Total lump sum categories	<u>131,230</u>
Restricted budget categories:	
Maintenance of court area(s)	5,627
Furniture and fixtures	4,494
Equipment purchases	2,011
Equipment rentals	3,444
Maintenance of equipment	16,426
OCIS services	26,306
Photocopy equipment rental	9,250
Part-time court clerk employees	187,382
Total restricted categories	<u>254,940</u>
Mandated categories:	
Law library	7,000
State judicial fund	430,497
Total mandated categories	<u>437,497</u>
Total deductions	<u>823,667</u>
Collections over (under) deductions	(58,759)
Cancelled vouchers	5,070
Beginning account balance July 1, 2007	<u>289,682</u>
Ending account balance June 30, 2008	<u>\$ 235,993</u>

Source: Texas County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)



**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 674,927
Interest	302
Total collections	675,229
Deductions:	
Lump sum budget categories:	
Juror expenses	5,461
Trial court attorneys	19,776
Mental health hearings	984
Guardian ad litem fees	18,426
Transcripts preliminary	3,516
Transcripts appeals	2,433
OCIS computer training	307
General office supplies	5,415
Forms printing	5,444
Books for records & indexes	35,000
Postage and freight	3,659
Court reporter supplies	2,710
Gas, water and electricity	9,173
General telephone expense	7,803
Long distance telephone expense	4,168
Other expenses	21,773
Total lump sum categories	146,048
Restricted budget categories:	
Maintenance of court area(s)	5,885
Furniture and fixtures	2,607
Equipment rentals	4,173
Maintenance of equipment	19,209
OCIS services	26,306
Photocopy equipment rental	9,250
Part-time bailiffs	650
Part-time court clerk employees	194,582
Total restricted categories	262,662
Mandated categories:	
Law library	7,000
State judicial fund	324,689
Total mandated categories	331,689
Total deductions	740,399
Collections over (under) deductions	(65,170)
Cancelled vouchers	2,560
Beginning account balance July 1, 2008	235,993
Ending account balance June 30, 2009	\$ 173,383

Source: Texas County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 659,466
Interest	387
Total collections	<u>659,853</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	19,730
Witness expense	374
Trial court attorneys	16,931
Mental health hearings	3,303
Guardian ad litem fees	20,660
Transcripts preliminary	5,698
Transcripts appeals	2,852
General office supplies	5,229
Forms printing	6,945
Publications	344
Books for records & indexes	15
Postage and freight	6,432
Court reporter supplies	2,126
Gas, water and electricity	8,162
General telephone expense	7,948
Long distance telephone expense	2,324
Other expenses	15,861
Total lump sum categories	<u>124,934</u>
Restricted budget categories:	
Maintenance of court area(s)	5,736
Equipment rentals	4,416
Maintenance of equipment	19,124
OCIS services	26,306
Photocopy equipment rental	9,250
Part-time court clerk employees	185,793
Total restricted categories	<u>250,625</u>
Mandated categories:	
Law library	7,000
State judicial fund	254,496
Total mandated categories	<u>261,496</u>
Total deductions	<u>637,055</u>
Collections over (under) deductions	22,798
Cancelled vouchers	4,399
Beginning account balance July 1, 2009	<u>173,383</u>
Ending account balance June 30, 2010	<u>\$ 200,580</u>

Source: Texas County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

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Collections:	
Fees	\$ 63,456
Total collections	<u>63,456</u>
 Deductions:	
Lump sum budget categories:	
Court revolving fund expenses	<u>34,989</u>
Total deductions	<u>34,989</u>
 Collections over (under) deductions	 28,467
 Beginning account balance July 1, 2007	 <u>65,539</u>
 Ending account balance June 30, 2008	 <u>\$ 94,006</u>

*Source: Texas County Court Clerk's Revolving Fund Annual Report (for informational purposes only)*

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND REPORT  
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Collections:	
Court fund revolving fees	\$ 54,798
Total collections	<u>54,798</u>
Deductions:	
Court revolving fund expenses	<u>15,207</u>
Total deductions	<u>15,207</u>
Collections over (under) deductions	39,591
Beginning account balance July 1, 2008	<u>94,006</u>
Ending account balance June 30, 2009	<u><u>\$ 133,597</u></u>

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND REPORT  
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010**

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Collections:	
Court fund revolving fees	\$ 49,683
Total collections	<u>49,683</u>
Deductions:	
Court revolving fund expenses	<u>71,748</u>
Total deductions	<u>71,748</u>
Collections over (under) deductions	22,065
Beginning account balance July 1, 2009	<u>133,597</u>
Ending account balance June 30, 2010	<u><u>\$ 111,532</u></u>

**KAREN PARISH, COURT CLERK  
TEXAS COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2010**

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**Finding 2010-1 – Segregation of Duties**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Condition: We noted a concentration of duties in regards to recording, authorization, custody, and execution of revenue transactions performed by a single employee:

- All employees work out of the same cash drawer.
- All employees receive money, write receipts, and post payments to customer accounts.
- The first deputy and the Court Clerk perform the duties of balancing the cash drawer to daily receipts, preparing the depository ticket, and taking the deposit to the Treasurer.

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's overseeing of office operations and a periodic review of operations. Regarding the receipting process, OSAI recommends management establish separate cash drawers for each employee that receipts monies. The cash drawer should be closed out, reconciled to the employee's daily receipts, and be approved by someone independent of the cash drawer.

Views of responsible officials and planned corrective actions: I am aware of your findings within my office as to segregation of staff duties. I will review the operations of my office.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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