

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 29, 2003

Karen Parish, Court Clerk
Texas County, Oklahoma

Transmitted herewith is the statutory report for the Texas County, Court Clerk, for the fiscal year ended June 30, 2002. 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. McMahon".

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

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

Dear Ms. Parish:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002.

- 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 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 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 monthly reports, and the cash receipts journal is the representation of the Court Clerk.

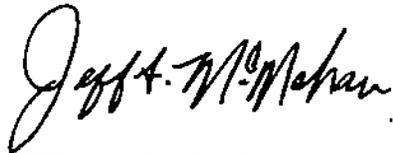
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Texas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

Based on the above reconciliations, tests, and procedures performed; 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; District Court vouchers were properly accounted for and were issued in accordance with Court instructions. With respect to District Court Case Balances reconciling to the Treasurer's balance, and the proper use of Court Fund and Court Revolving funds, the findings are related in the Schedule of Findings and Recommendations.

We have prepared a detailed analysis of the Court Fund, which is presented following this report.

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,

A handwritten signature in black ink that reads "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

June 13, 2003

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002**

Collections:

Court fund fines, fees, and forfeitures	\$ 693,484
Cancelled vouchers	941
Interest earned on deposit	884
Total collections	695,309

Deductions:

Lump sum budget categories:

Juror expenses	33,768
Trial court attorneys	16,936
Mental health hearings	535
Guardian ad litem fees	3,375
Transcripts-preliminary and trial	2,102
Transcripts-appeals	6,425
Court computer Training	332
General office supplies	7,936
Forms printing	3,643
Postage and freight	7,091
Microfilm supplies	552
Court reporter supplies	2,729
Gas, water, and electricity	6,305
General telephone expense	6,850
Long-distance telephone expense	2,730
Other expenses	5,667
Total lump sum categories	106,976

Restricted budget categories:

Maintenance of court area(s)	5,921
Equipment rentals	12,274
Furniture and fixtures	4,091
Equipment purchases	2,120
Photocopy equipment maintenance	8,223
Maintenance of equipment	17,786
Part-time bailiffs	1,786
OCIS services	27,807
Part-time court reporter	400
Part-time court clerk employees	129,599
Total restricted categories	210,007

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002**

Mandated categories:	
Law library	7,000
State judicial fund	396,488
Total mandated categories	<u>403,488</u>
Total deductions	<u>720,471</u>
Collections over (under) deductions	(25,162)
Beginning account balance July 1, 2001	<u>178,518</u>
Ending account balance June 30, 2002	<u>\$ 153,356</u>

KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2002

District Court Case Balances

Criteria: Title 19 O.S. 2001, § 684 provides for each county officer to submit monthly a verified report in writing of the activity of the official depository account. Additionally, good accounting practices would dictate that the District Court official depository balance agrees to the Treasurer's balance.

Condition: The June 30, 2002, District Court Case Summary reflects a balance of \$918,761.35. The Treasurer's balance reflects a difference of \$1,498.15 that has not been reconciled to the division of court cases. Due to the conversion of data in various computer systems, the case balances have not been reconciled to the Treasurer's balance. Several cases have duplicate balances and some cases have negative balances.

Recommendation: We recommend the district court clerk continue researching and correcting errors in the conversion of data and monitoring reporting errors. The ultimate goal is that the District Court Case Balance Summary prepared in accordance with 19 O.S. 2001, § 684 will reconcile at the end of each month with the County Treasurer's Official Depository records.

Court Fund Expenditures

Criteria: Court fund budgeted funds are to be used for court activities and the lawful operation of the court as specified in Title 20 O.S. 2001, § 1304.

Condition: Plants for a judge and attorney were purchased on a court fund claim, #7189, using category 11 - Office Expenses.

Recommendation: We recommend that expenses of the court fund be limited to the lawful operation of the court. Plants for judges and attorneys should be purchased with personal funds.

Court Revolving Fund Expenditures

Criteria: In accordance with Title 20 O.S. 2001, § 1310.1, the Court Revolving Fund monies are to be used to refund bondsmen and paying monies as authorized (by the Supreme Court) and to make any non-recurring expenditures to perform the duties imposed upon the Supreme Court or Court of Civil Appeals.

Condition: Expenses relating to the Northwest Regional meeting (claim 36, voucher 36 to SPC Office Products in the amount of \$27.49) were paid from the Court Revolving Fund. These expenses were not directly related to the operation of the office.

Recommendation: We recommend the court clerk use the Court Revolving Fund only for expenses related to the office and as stipulated by the statutes.

Management Response

KAREN PARISH
COURT CLERK OF TEXAS COUNTY

TEXAS COUNTY COURTHOUSE
319 N. MAIN STREET
THIRD FLOOR
GUYMON, OK 73942

P. O. Box 1081
GUYMON, OK 73942
TEL. # 580-338-3003
FAX # 580-338-3819

August 5, 2003

State Auditor and Inspector
1401 Lera, Suite 9
Weatherford, OK 73096

Atten: Sherri Merle
Weatherford District Manager

Re: Texas County Court Clerk
Statutory Report

In response to the statutory report of the state auditor's findings by letter dated July 14, 2003, I make response as to the following:

1. **District Court Case Balances:** I am aware of the difference as reflected with the treasurer's balance. The difference is due to a conversion of the computer program from Enid Data to Kellpro System. We have numerous balances that were not converted over and we are in the process of working on that project. We now have our balances down from \$1498.15 to \$425.69. We will continue to work to bring our reconciliation with the treasurer's office.
2. **Court Fund Expenditures:** As to the purchase from the court fund claim #7189, using category 11 - Office Expenses, I am aware that expense should not have been paid from that account. I agree with the state auditor's findings and I will be more conscious as to what expenditures I make from the court fund account.
3. **Court Revolving Fund Expenditures:** As to the findings relating to expenditures paid from the Court Clerk's Revolving Fund, claim 36 to SPC Office Products, these were paid from the Court Clerk's Revolving Fund, not the Court Revolving Fund. I also understand these expenses should not have been paid from this Fund, and I agree with the findings of the state auditor. These expenditures

*should not have been paid from the Court Clerk's Revolving Fund
and I will be more attentive in the future.*

I also agree with the recommendations that the State Auditor's found
upon my audit completion.

Respectfully,


Karen Parish, Court Clerk
Texas County, OK