

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105 (B), 6 copies have been prepared and distributed at a cost of \$5.52. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

May 24, 2005

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, 2004. 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

TABLE OF CONTENTS

Introductory Information ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis 3
Court Clerk Revolving Fund Analysis 4

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:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 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.

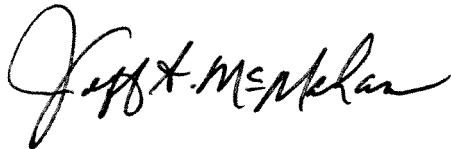
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Texas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

April 21, 2005

KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004

Collections:	
Court fund fines, fees, and forfeitures	\$ 933,349
Sale of equipment	1,500
Interest earned on deposit	781
Total collections	<u>935,630</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	12,331
Trial court attorneys	4,931
Mental health (attorneys)	461
Guardians ad litem fees	9,851
Physicians fees - mental health	1,003
Transcripts - preliminary and trial	4,024
Transcripts - appeals	8,596
General office supplies	7,932
Forms printing	4,525
Postage and freight	7,755
Microfilm supplies	63
Court reporter supplies	2,051
Gas, water, electricity	6,721
General telephone expense	7,777
Long-distance telephone expense	2,324
Other expenses	6,289
Total lump sum categories	<u>86,634</u>

Restricted budget categories:	
Renovation and remodeling	11,977
Maintenance of court area(s)	5,249
Furniture and fixtures	710
Equipment purchases	6,758
Equipment rentals	3,444
Maintenance of equipment	14,534
Oklahoma Court Information System Services	28,727
Photocopy equipment rental	8,223
Part-time bailiffs	173
Part-time court clerk employees	135,745
Total restricted categories	<u>215,540</u>

continued on next page

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Mandated categories:	
Law library	7,000
State judicial fund	648,601
Total mandated categories	<u>655,601</u>
Total deductions	<u>957,775</u>
Collections over (under) deductions	(22,145)
Cancelled vouchers	31
Refunds	1,529
Beginning account balance	<u>200,178</u>
Ending account balance	<u><u>\$ 179,593</u></u>

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund revolving fees	<u>\$ 28,177</u>
Total collections	<u>28,177</u>
Deductions:	
Travel	489
Maintenance and operation	<u>36,520</u>
Total deductions	<u>37,009</u>
Collections over (under) deductions	(8,832)
Cancelled vouchers	80
Refunds	40
Beginning account balance	<u>34,919</u>
Ending account balance	<u><u>\$ 26,207</u></u>