

**KAREN PARISH, COURT CLERK
TEXAS 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

June 14, 2006

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, 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,

A handwritten signature in cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2005**

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 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.

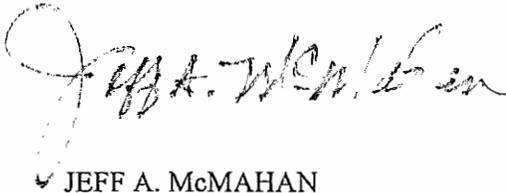
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Texas 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 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, appearing to read "Jeff A. McMahán". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

May 30, 2006

KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:	
Court fund fines, fees, and forfeitures	\$ 714,808
Interest earned on deposit	545
Total collections	<u>715,353</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	10,761
Trial court attorneys	7,561
Mental health hearings attorneys	2,741
Guardian ad litem fees	10,230
Physician fees mental health	680
Transcripts - preliminary & trial	3,054
Transcripts- appeals	5,573
General office supplies	4,553
Forms printing	4,604
Postage and freight	4,481
Court reporter supplies	248
Gas, water and electricity	6,866
General telephone expense	7,801
Long-distance telephone expense	2,155
Other expenses	6,374
Total lump sum categories	<u>77,682</u>
Restricted budget categories:	
Maintenance of court area(s)	4,955
Furniture and fixtures	1,538
Photocopy equipment maintenance	1
Photocopy equipment rental	8,640
Maintenance of equipment	14,531
Part-time bailiffs	58
Equipment rentals	3,444
OCIS services	29,799
Part-time court clerk employees	147,470
Total restricted categories	<u>210,436</u>
Mandated categories:	
Reimbursement interpreter	7,218
State judicial fund	440,441
Total mandated categories	<u>447,659</u>
Total deductions	<u>735,777</u>
Collections over (under) deductions	(20,424)
Beginning account balance	179,593
Refunds	20
Cancelled vouchers	2,071
Ending account balance	<u>\$ 161,260</u>

**KAREN PARISH, COURT CLERK
TEXAS COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005**

Collections:	
Court fund revolving fees	<u>\$ 48,288</u>
Total collections	<u>48,288</u>
Deductions:	
Total deductions	<u>2,493</u>
Collections over (under) deductions	45,795
Beginning account balance	<u>-</u>
Ending account balance	<u><u>\$ 45,795</u></u>