

**WATHA SHANKS, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

January 27, 2005

Watha Shanks, Court Clerk
Tillman County, Oklahoma

Transmitted herewith is the statutory report for the Tillman 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. McMahahan".

JEFF A. McMAHAN
State Auditor and Inspector

**WATHA SHANKS, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2004**

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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

Watha Shanks, Court Clerk
Tillman County Courthouse
Frederick, Oklahoma 73542

Dear Ms. Shanks:

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 Tillman 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 Tillman 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

December 21, 2004

**WATHA SHANKS, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund fines, fees, and forfeitures	\$ 268,270
Cancelled vouchers	80
Refunds	20
Interest earned on deposit	106
Total collections	268,476
Deductions:	
Lump sum budget categories:	
Juror expenses	1,099
Trial court attorneys	5,135
Mental Health hearings attorneys	690
Transcripts - preliminary and trial	924
General office supplies	4,893
Forms printing	121
Postage and freight	4,286
Court reporter supplies	570
Gas, water, and electricity	10,500
General telephone expense	3,222
Long-distance telephone expense	425
Other expenses	115
Total lump sum categories	31,980
Restricted budget categories:	
Maintenance of court area	477
Furniture and fixtures	183
Equipment purchases	749
Photocopy equipment rental	3,434
Security for court area(s)	895
Part-time bailiffs	80
Oklahoma Court Information System Services	13,328
Maintenance of equipment	7,452
Part-time court clerk employees	50,667
Total restricted categories	77,265
Mandated categories:	
Law library	5,000
State judicial fund	159,648
Total mandated categories	164,648
Total deductions	273,893
Collections over (under) deductions	(5,417)
Beginning account balance	47,905
Ending account balance	\$ 42,488

**WATHA SHANKS, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Collections:	
Court fund revolving fees	<u>\$ 21,878</u>
Total collections	<u>21,878</u>
Deductions:	
Travel	1,614
Renovation and remodeling	4,729
Part-time court clerk employees	<u>1,388</u>
Total deductions	<u>7,731</u>
Collections over (under) deductions	14,147
Beginning account balance	<u>16,944</u>
Ending account balance	<u><u>\$ 31,091</u></u>