

**ROSALIE COWAN, COURT CLERK  
WASHINGTON COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

February 3, 2005

Rosalie Cowan, Court Clerk  
Washington County, Oklahoma

Transmitted herewith is the statutory report for the Washington County Court Clerk, for the fiscal year ended June 30, 2003. 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

**ROSALIE COWAN, COURT CLERK  
WASHINGTON COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2003**

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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

Rosalie Cowan, Court Clerk  
Washington County Courthouse  
Bartlesville, Oklahoma 74088

Dear Ms. Cowan:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2003:

- 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.

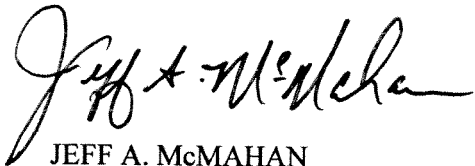
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Washington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

This report is intended for the information and use of the Washington 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. McMAHAN". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN  
State Auditor and Inspector

March 12, 2004

**ROSALIE COWAN, COURT CLERK  
WASHINGTON COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2003**

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Collections:

Court fund fines, fees, and forfeitures	\$ 676,524
Cancelled vouchers	154,685
Interest earned on deposit	1,663
Total collections	<u>832,872</u>

Deductions:

Lump sum budget categories:

Juror expenses	53,012
Trial court attorneys	98,254
Transcripts - preliminary & trial	5,248
Transcripts - appeals	8,963
General office supplies	11,456
Forms printing	3,611
Publications	692
Books for records and indexes	1,594
Postage and freight	10,191
Court reporter supplies	1,930
Gas, water, and electricity	24,534
General telephone expense	3,955
Long-distance telephone expense	323
Other expenses	1,212
Total lump sum categories	<u>224,975</u>

**ROSALIE COWAN, COURT CLERK  
WASHINGTON COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2003**

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Restricted budget categories:	
Renovation and remodeling	128,618
Court security	20,550
Furniture and fixtures	28,944
Equipment purchases	2,842
Equipment rentals	4,916
Photo equipment rental	15,846
Maintenance of courtroom	20,922
Maintenance of equipment	22,420
Part-time bailiffs	2,202
Part-time court clerk employees	88,907
Approved encumbrance	33,526
Total restricted categories	<u>369,693</u>
Mandated budget categories:	
State judicial fund	<u>95,723</u>
Total mandated categories	<u>95,723</u>
Total deductions	<u>690,391</u>
Collections over (under) deductions	142,481
Beginning account balance	<u>85,793</u>
Ending account balance	<u><u>\$ 228,274</u></u>