

**TENA ARGANBRIGHT, COURT CLERK
WASHITA 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

May 13, 2003

Tena Arganbright, Court Clerk
Washita County, Oklahoma

Transmitted herewith is the statutory report of the Washita 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. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

TENA ARGANBRIGHT, COURT CLERK
WASHITA COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2002

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**TENA ARGANBRIGHT, COURT CLERK
WASHITA COUNTY, OKLAHOMA
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JUNE 30, 2002**

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

Tena Arganbright, Court Clerk
Washita County Courthouse
Cordell, Oklahoma 73632

Dear Ms. Arganbright:

For the purposes 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.

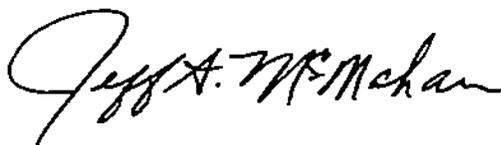
Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Washita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

Based on the above reconciliations, tests, and procedures performed; 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; and the Court Clerk is collecting the correct fees and is properly accounting for them.

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 Washita 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. McMaham". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

April 17, 2003

TENA ARGANBRIGHT, COURT CLERK
 WASHITA COUNTY, OKLAHOMA
 COURT FUND ACCOUNT ANALYSIS
 JUNE 30, 2002

Collections:	
Court fund fines, fees, and forfeitures	\$ 327,726
Interest earned on deposits	329
Total collections	<u>328,055</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	9,403
Trial court attorneys	4,816
Mental health hearings attorneys	544
Guardians ad litem fees	250
Transcripts-preliminary and trial	305
OCIC computer training	511
General office supplies	2,568
Forms printing	1,326
Publications	28
Postage and freight	4,414
Microfilm	360
Court reporter supplies	754
Gas, water, electricity	4,377
General telephone expense	1,164
Long-distance telephone expense	23
Other expenses (robes etc.)	25
Total lump sum categories	<u>30,868</u>

Restricted budget categories:	
Security for court area(s)	1,851
Maintenance of court area(s)	855
Furniture and fixtures	1,040
Equipment purchases	515
Equipment rentals	1,123
Maintenance of equipment	6,690
Photocopy equipment rental	1,132
Part-time bailiffs	760
Part-time court clerk employees	<u>71,673</u>
Total restricted categories	<u>85,639</u>

**TENA ARGANBRIGHT, COURT CLERK
WASHITA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002**

Mandated categories:	
Law library	7,000
State judicial fund	<u>176,564</u>
Total mandated categories	<u>183,564</u>
Total deductions	<u>300,071</u>
Collections over (under) deductions	27,984
Cancelled vouchers	417
Beginning account balance July 1, 2001	<u>38,864</u>
Ending account balance June 30, 2002	<u>\$ 67,265</u>