

**TENA ARGANBRIGHT, COURT CLERK
WASHITA 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

July 21, 2004

Tena Arganbright, Court Clerk
Washita County, Oklahoma

Transmitted herewith is the statutory report for the Washita 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

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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

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

Dear Ms. Arganbright:

We have performed procedures for fiscal year 2003 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2003 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 issued 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.

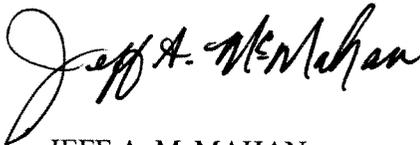
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Washita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

JEFF A. McMAHAN
State Auditor and Inspector

June 9, 2004

**TENA ARGANBRIGHT, COURT CLERK
WASHITA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 340,932
Interest earned on deposit	106
Refunds	18,297
Total collections	<u>359,335</u>

Deductions:

Lump sum budget categories:

Trial court attorneys	7,388
Indigent defense witness expense	1,393
Transcripts-preliminary & trial	434
Mental health (attorneys)	820
Guardian ad litem fees	50
General office supplies	1,151
Forms printing	1,434
Microfilm supplies	330
Postage and freight	3,771
Court reporter supplies	200
Publications	29
Gas, water and electricity	5,650
Other expenses (robes, etc.)	416
General telephone expense	1,331
Long-distance telephone expense	41
Total lump sum categories	<u>24,438</u>

Restricted budget categories:

Maintenance of court area(s)	3,145
Security for court room	330
Furniture and fixtures	492
Equipment purchases	16,181
Equipment rentals	1,123
Photocopy equipment maintenance	1,015
Photocopy equipment rental	1,287
Maintenance of equipment	7,348
OCIS services	5,943
Part-time court clerk employees	74,060
Total restricted categories	<u>110,924</u>

**TENA ARGANBRIGHT, COURT CLERK
WASHITA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated budget categories:	
Law library	7,000
State judicial fund	<u>203,912</u>
Total mandated categories	<u>210,912</u>
Total deductions	<u>346,274</u>
Collections over (under) deductions	13,061
Cancelled vouchers	1,108
Beginning account balance July 1, 2002	<u>67,264</u>
Ending account balance June 30, 2003	<u><u>\$ 81,433</u></u>

**TENA ARGANBRIGHT, COURT CLERK
WASHITA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 11,451
Interest earned on deposit	12
Total collections	<u>11,463</u>
Deductions:	
Court computer systems training	78
Maintenance of equipment	810
Equipment purchases	160
Publications	2,000
Office supplies	407
Renovation and remodeling	450
Office fixtures and furniture	13,503
Maintenance of courtroom	320
Total deductions	<u>17,728</u>
Collections over (under) deductions	(6,265)
Beginning account balance	<u>14,842</u>
Ending account balance	<u><u>\$ 8,577</u></u>