

**MARGARET ROBBINS, COURT CLERK
CHEROKEE 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 2, 2005

Margaret Robbins, Court Clerk
Cherokee County, Oklahoma

Transmitted herewith is the statutory report for the Cherokee 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 cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

**MARGARET ROBBINS, COURT CLERK
CHEROKEE COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2003**

TABLE OF CONTENTS

Introductory Information ii

Statutory Report of State Auditor and Inspector 1

Court Fund Account Analysis 3

Court Clerk Revolving Fund Analysis 5

**MARGARET ROBBINS, COURT CLERK
CHEROKEE COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2003**

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

Margaret Robbins, Court Clerk
Cherokee County Courthouse
Tahlequah, Oklahoma 74464

Dear Ms. Robbins:

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.

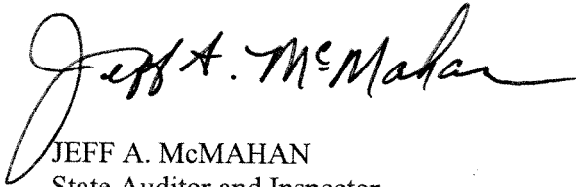
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Cherokee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



JEFF A. McMAHAN
State Auditor and Inspector

October 28, 2004

**MARGARET ROBBINS, COURT CLERK
CHEROKEE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 850,792
Interest earned on deposits	309
Cancelled vouchers	665
Total collections	<u>851,766</u>

Deductions:

Lump sum budget categories:

Juror expenses	37,446
Trial court (attorneys)	54,486
Appeals (attorneys)	2,651
Mental health (attorneys)	3,975
Guardian ad litem fees	2,474
Transcripts-preliminary and trial	6,909
Transcripts-appeals	316
Court computer training	390
General office supplies	13,729
Forms printing	1,863
Publications	3,299
Postage and freight	12,241
Court reporter supplies	2,963
Gas, water, and electricity	21,777
General telephone expense	5,187
Long-distance telephone	1,401
Other expenses	5,623
Total lump sum categories	<u>176,730</u>

**MARGARET ROBBINS, COURT CLERK
CHEROKEE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Restricted budget categories:

Maintenance of court area	10,091
Security for court area	22,939
Equipment purchases	4,707
Equipment rentals	15,824
Maintenance of equipment	1,084
OCIS services	3,342
Photocopy equipment rental	8,102
Photocopy equipment maintenance	1,892
Part-time bailiffs	7,410
Part-time court clerk employees	269,713
Total restricted categories	<u>345,104</u>

Mandated budget categories:

Law library	9,000
Judicial retirement fund	295,382
Total mandated categories	<u>304,382</u>

Total deductions 826,216

Collections over (under) deductions 25,550

Beginning account balance 48,577

Ending account balance \$ 74,127

**MARGARET ROBBINS, COURT CLERK
CHEROKEE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 29,703
Total collections	<u>29,703</u>
Deductions:	
Personal services	<u>23,927</u>
Total lump sum categories	<u>23,927</u>
Collections over (under) deductions	5,776
Beginning account balance	<u>42,334</u>
Ending account balance	<u>\$ 48,110</u>