

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105 (B), 6 copies have been prepared and distributed at a cost of \$5.22. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

February 23, 2004

Sonya Tutten, Court Clerk
Jackson County, Oklahoma

Transmitted herewith is the statutory report for the Jackson 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. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information.....ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis 3

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

Sonya Tutten, Court Clerk
Jackson County Courthouse
Altus, Oklahoma 73521

Dear Ms. Tutten:

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.

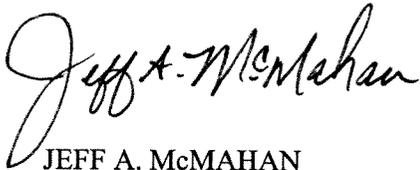
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Jackson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

February 12, 2004

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 606,598
Interest earned on deposit	434
Total collections	<u>607,032</u>

Deductions:

Lump sum budget categories:

Juror expenses	14,540
Trial court attorneys	15,430
Guardian ad litem fees	885
Transcripts - preliminary and trial	3,493
Transcripts - appeals	6,122
OCIC computer training	112
General office supplies	4,478
Forms printing	4,697
Postage and freight	10,941
Court reporter supplies	1,860
Gas, water, and electricity	17,318
General telephone expense	2,694
Long-distance telephone expense	508
Other expenses (robes, etc.)	89
Total lump sum categories	<u>83,167</u>

Restricted budget categories:

Maintenance of court area(s)	700
Furniture and fixtures	1,014
Equipment purchases	1,176
Maintenance of equipment	17,871
OCIS services	28,840
Photocopy equipment rental	3,850
Part-time bailiffs	5,504
Part-time court clerk employees	136,776
Total restricted categories	<u>195,731</u>

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated categories:	
Law library	7,000
State judicial fund	321,426
Total mandated categories	<u>328,426</u>
Total deductions	<u>607,324</u>
Collections over (under) deductions	(292)
Cancelled vouchers	417
Beginning account balance July 1, 2002	<u>113,448</u>
Ending account balance June 30, 2003	<u><u>\$ 113,573</u></u>