

JACKSON COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2007

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

September 2, 2008

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, 2007. 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 blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & 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

Steve Burrage, CPA
State Auditor and Inspector

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

Dear Ms. Tutten:

We have performed procedures for fiscal year 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test Court Fund vouchers 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.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.
- Test 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 Jackson County.

Based on the above reconciliations, tests, and procedures performed, the Court Clerk was collecting the correct fees and 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 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 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,



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

July 15, 2008

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$ 708,562
Interest earned on deposit	4,089
Total collections	<u>712,651</u>

Deductions:

Lump sum budget categories:

Juror expenses	8,517
Trial court attorneys	40,990
Indigent defense witness expenses	122
Mental health (attorneys)	660
Guardians ad litem fees	2,700
Transcripts - preliminary & trial	4,687
Transcripts - appeals	7,700
Publications	459
General office supplies	9,847
Forms printing	6,901
Books for records and indexes	827
Postage and freight	13,994
Court reporter supplies	2,358
Gas, water and electricity	14,600
General telephone expense	1,808
Long-distance telephone expense	479
Other expenses (robes, etc.)	267
Total lump sum categories	<u>116,916</u>

Restricted budget categories:

Maintenance of court area(s)	178
Maintenance of equipment	15,514
Security for court area(s)	8,118
OCIS services	28,840
Court clerk employee	180,782
Interpreter fees	8,146
Total restricted categories	<u>241,578</u>

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Mandated categories:	
Law library	7,000
State judicial fund	345,694
Total mandated categories	<u>352,694</u>
Total deductions	<u>711,188</u>
Collections over (under) deductions	1,463
Cancelled vouchers	9,811
Beginning account balance	<u>121,804</u>
Ending account balance	<u><u>\$ 133,078</u></u>

**SONYA TUTTEN, COURT CLERK
JACKSON COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	<u>\$ 73,267</u>
Total collections	<u>73,267</u>
Deductions:	
Court clerk revolving fund disbursements	<u>21,936</u>
Total deductions	<u>21,936</u>
Collections over (under) deductions	51,331
Beginning account balance	<u>119,942</u>
Ending account balance	<u><u>\$ 171,273</u></u>



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