

**ADAINA RILEY, COURT CLERK  
MUSKOGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2001**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR  
OKLAHOMA CITY

CLIFTON H. SCOTT  
State Auditor and Inspector

2300 N. Lincoln Blvd.  
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Oklahoma City, OK 73105-4896  
405/521-3495

October 16, 2002

To Adaina Riley, Court Clerk  
Muskogee County, Oklahoma

Transmitted herewith is the statutory report of the Muskogee County, Court Clerk, for the fiscal year ended June 30, 2001. 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, appearing to read "Clifton H. Scott".

CLIFTON H. SCOTT  
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.



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Adaina Riley, Court Clerk  
Muskogee County Courthouse  
Muskogee, Oklahoma 74403

Dear Ms. Riley:

For the purposes of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2001:

- 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 Muskogee County.

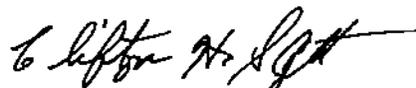
Based on the above reconciliations, tests, and procedures performed; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; District Court vouchers were properly accounted for and were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records.

With respect to Muskogee County Treasurer's collection and accounting for correct fees, our findings are presented in the attached Schedule of Findings and Recommendations.

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 Muskogee 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,



CLIFTON H. SCOTT  
State Auditor and Inspector

July 25, 2002

ADAINA RILEY, COURT CLERK  
MUSKOGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2001

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Collections:	
Court fund fines, fees, and forfeitures	\$ 964,710
Interest	1,190
Cancelled vouchers	<u>9,164</u>
Total collections	<u>975,064</u>

Other additions	
Trust fund deposits	<u>42,999</u>
Total collections and other additions	<u>1,018,063</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	68,482
Witness expenses	100
Trial court (attorneys)	77,651
Mental health hearings (attorneys)	10,470
Transcripts-preliminary and trial	43,876
Transcripts-appeals	18,074
Court computer system training	1,413
General office supplies	44,295
Forms printing	7,195
Publications	3,145
Books for records and indexes	9,785
Postage and freight	7,171
Microfilm supplies	70
Court reporter supplies	6,365
Gas, water, and electricity	31,481
General telephone expense	5,775
Long-distance telephone expense	3,105
Other expenses (robes, etc.)	<u>2,215</u>
Total lump sum categories	<u>340,668</u>

Restricted budget categories:	
Maintenance of court area	5,850
Furniture and fixtures	13,458
Equipment purchases	8,376
Equipment rentals	3,656
Maintenance of equipment	11,992
OCIS Services	68,000
Photo equipment maintenance	3,952
Part-time bailiffs	9,766

ADAINA RILEY, COURT CLERK  
MUSKOGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2001

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Per diem court reporters	4,779
Part-time court clerk employees	<u>341,297</u>
Total restricted categories	<u>471,126</u>
Mandated budget categories:	
Law library	10,000
State Judicial Fund	<u>195,682</u>
Total mandated categories	<u>205,682</u>
Total deductions	1,017,476
Excess collections over deductions	587
Beginning account balance	<u>75,777</u>
Ending account balance	<u>\$ 76,364</u>

**ADAINA RILEY, COURT CLERK  
MUSKOGEE COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2001**

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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

Criteria: Title 28 O.S. §56, requires court clerks to collect a \$10 fee when a couple requests that a court judge perform a wedding ceremony. This amount is in addition to the \$25 marriage license fee (\$5 when couples undergo premarital counseling).

Condition: In our test of 20 marriage licenses issued during the fiscal year ending June 30, 2001, we noted 4 instances in which the \$10 judge's fees were not collected from the married couple or other payer.

Recommendation: We recommend the County collect in all instances the \$10 fee when a court judge performs a wedding ceremony.

**Management Response**

MUSKOGEE COURT CLERK  
VERBAL COMMENTS  
FYE 6/30/01

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

Criteria: Title 28 §56 of the Oklahoma Statutes requires court clerks to collect a \$10 fee when a couple requests that a court judge perform a wedding ceremony. This amount is in addition to the \$25 marriage license fee (\$5 when couples undergo premarital counseling).

Condition: In our test of 20 marriage licenses issued during the fiscal year ending June 30, 2001, we noted four instances in which the \$10 judge's fees was not collected from the married couple or other payer.

Recomm: We recommend the county collect in all instances the \$10 fee when a court judge performs a wedding ceremony.

*Please be advised that I have had a meeting with all presiding Judges, and we have agreed that all future marriages they perform will have to have a receipt for the payment of \$10.00 prior to them performing the requested service.*



Paula Sexton  
Muskogee County  
District Court Clerk