

**SEQUOYAH  
COUNTY**

**COUNTY CLERK  
TURNOVER**

DECEMBER 30, 2008

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
DONNA JAMISON  
SEQUOYAH COUNTY CLERK  
DECEMBER 30, 2008**

# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

February 2, 2009

BOARD OF COUNTY COMMISSIONERS  
SEQUOYAH COUNTY COURTHOUSE  
SALLISAW, OKLAHOMA 74955

Transmitted herewith is the Sequoyah County Clerk, Officer Turnover Statutory Report for December 30, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

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". The signature is fluid and cursive, with the first name "Steve" and last name "Burrage" clearly legible.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Donna Jamison  
Sequoyah County Clerk  
Sequoyah County Courthouse  
Sallisaw, Oklahoma 74955

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 2008.

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, the Office is not exceeding the maximum amount of cash authorized for change needs, and a monthly report was on file with the County Clerk. With respect to equipment items on hand agreeing with inventory records; total claims in excess of limitations; and segregation of duties, our findings are included in the accompanying schedule of findings and recommendations.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

December 30, 2008

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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**Finding 2009-1 – Inventory Records**

Criteria: Title 19 O.S. § 178.1 states in part, "The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into the custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter, or oftener in event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office and as part and parcel of the accounting required by law of a retiring or re-elected officer, and, as to appointive heads of departments amenable directly to the board of county commissioners..."

Condition: The Sequoyah County Clerk did not have an up-to-date inventory of all fixed assets in excess of \$500.00. In addition, the County Clerk did not maintain an up-to-date list of inventory records of the other county officers.

Effect: This condition could result in the possible misappropriation of county assets.

Recommendation: OSAI recommends the incoming County Clerk immediately take an inventory of all fixed assets which belonging to the County, leased or otherwise. A perpetual list of inventory should be maintained.

In addition, OSAI recommends all items disposed, surplus, junked, trashed or transferred should follow appropriate procedures by reporting the disposition of inventory to the Board of County Commissioners.

Views of responsible officials: New management is working to correct this issue.

**Finding 2009-2 - Segregation of Duties**

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Condition: Based on inquiries of County personnel and test work performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the County Clerk's office were not properly segregated to assure adequate internal control structure.

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Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: OSAI recommends management be aware of these conditions and realize the concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management’s knowledge of office operations and a periodic review of operations.

Views of responsible officials: New management has taken corrective measures to correct this issue.

**Finding 2009-3—Claims in excess of limitations**

Criteria: Title 19 O.S. § 347.C states, "Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void."

Condition: The Sequoyah County Clerk expended in excess of fifty percent (50%) of the County Clerk Preservation Fee.

Fee  
Accounts

<b>Account</b>	<b>Title</b>	<b>Amount on 7/1/08</b>	<b>Unencumbered Balance</b>	<b>Percentage Unencumbered</b>
CAFP	County Clerk Preservation Fee	\$213,990.67	\$31,325.90	14.64%
		\$106,995.335	50% of the Fee Accounts	

Effect: Claims and warrants issued may be found to be null and void.

Recommendation: OSAI recommends the Board of County Commissioners not approve claims in excess of the limitations imposed in 19 O.S. § 347.C unless approval in writing is obtained from the County Excise Board.

Views of responsible officials: New management will seek legal advice from the district attorney concerning this matter.

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**Finding 2009-4 - Official Depository Account**

Criteria: Title 19 O.S. § 684 states,

All monies that shall be received during any calendar month by any county officer, county board, county commission or the members or employees of either thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury, —that is, transferred from the official account of the officer, board, commission or employee of either thereof depositing the same, to the fund or funds of the county or municipal subdivision thereof to which the same belongs, —by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received; and it shall be the further duty of all such officers, boards, commissions, and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof.

Condition: The Sequoyah County Clerk was able to produce a “monthly fee report” called the “County Clerk’s Cashbook and Summary Report to the Sequoyah County Commissioners;” however, the report did not contain an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof. This report was also used to determine if the official depository accounts as recorded for the County Clerk’s office balanced or were reconciled with the County Treasurer’s balance. The only items on the report were deposits and those deposits did not balance with the County Treasurer’s deposits for the month of November 2008.

Effect: This condition could result in undetected errors and misappropriation of assets.

Recommendation: OSAI recommends the incoming County Clerk continue to file the monthly report with the Board of County Commissioners. It is further recommended that the report contain the vouchers issued in disbursement, distribution and transfer thereof. It is recommended the official depository accounts reconcile monthly with the County Treasurer.

Views of responsible officials: New management has taken measures to correct this issue.





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