

**SEQUOYAH  
COUNTY  
COURT CLERK  
TURNOVER**

DECEMBER 30, 2008

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
MAUDEEN VANN  
SEQUOYAH COUNTY COURT CLERK  
DECEMBER 30, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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February 9, 2009

BOARD OF COUNTY COMMISSIONERS  
SEQUOYAH COUNTY COURTHOUSE  
SALLISAW, OKLAHOMA 74955

Transmitted herewith is the Sequoyah County Court 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 written in a cursive, flowing style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Maudeen Vann  
Sequoyah County Court 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 amount of total claims approved for the operation of said Office was not in excess of limitations; the Office was not exceeding the maximum amount of cash authorized for their change needs; and a monthly report was on file with the County Clerk. With respect to whether equipment items on hand agree with inventory records 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

January 12, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**MAUDEEN VANN**  
**SEQUOYAH COUNTY COURT CLERK**  
**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...

The County Clerk should also maintain a copy of the inventory records of all other county officers in the office of the County Clerk.

Condition: The Court Clerk did not have an up-to-date inventory of all fixed assets in excess of \$500.00. In addition, a current inventory was not on file with the Sequoyah County Clerk.

Effect: The lack of an accurate inventory record could result in unrecorded transactions and misappropriation of assets.

Recommendation: OSAI recommends the Court Clerk immediately take an inventory of all fixed assets belonging to the county or leased or otherwise let to it. This inventory should also include all equipment provided by the Office of the Administrator of the Courts. 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 took office prior to the end of fieldwork; therefore, no management response was obtained.

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**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 Court Clerk's office were not properly segregated to assure adequate internal control structure.

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 took office prior to the end of fieldwork; therefore, no management response was obtained.



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