

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEARS ENDED
JUNE 30, 2000 AND JUNE 30, 2001**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. 1991, § 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

CLIFTON H. SCOTT
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.
100 STATE CAPITOL
OKLAHOMA CITY, OK 73105-4896
405/521-3495

December 2, 2002

To Bernell Edwards, Court Clerk
Sequoyah County, Oklahoma

Transmitted herewith is the statutory report of the Sequoyah County, Court Clerk, for the fiscal years ended June 30, 2000 and 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 cursive script that reads "Clifton H. Scott".

CLIFTON H. SCOTT
State Auditor and Inspector

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2000 AND JUNE 30, 2001**

TABLE OF CONTENTS

Introductory Information ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis3

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2000 AND JUNE 30, 2001**

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

CLIFTON H. SCOTT
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.
100 STATE CAPITOL
OKLAHOMA CITY, OK 73105-4896
405/521-3495

Bernell Edwards, Court Clerk
Sequoyah County Courthouse
Sallisaw, Oklahoma 74955

Dear Ms. Edwards:

For the purposes of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal years 2000 and 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 Sequoyah 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. The Court Clerk is collecting the correct fees, however, some irregularities in posting receipts were noted. These instances are included in a Sequoyah County Court Clerk Special Report transmitted on July 19, 2002.

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 Sequoyah 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

February 28, 2002

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2000 AND JUNE 30, 2001**

	<u>June 30, 2000</u>	<u>June 30, 2001</u>
Collections:		
Court fund fines, fees, and forfeitures	\$ 704,390	\$ 791,957
Cancelled vouchers	394	476
Interest and miscellaneous	<u>3,428</u>	<u>3,647</u>
Total collections	<u>708,212</u>	<u>796,080</u>
Deductions:		
Lump sum budget categories:		
Juror expenses	13,734	3,948
Indigent defense witness expense	1,943	
Trial court (attorneys)	15,328	17,061
Mental health (attorneys)	3,680	4,710
Transcripts – preliminary and trial	8,052	4,689
Transcripts – appeals	118	93
Court computer training		717
General office supplies	10,444	10,601
Forms printing	3,376	3,510
Publications	1,039	1,377
Books for records and indexes	672	254
Postage and freight	6,897	7,548
Court reporter supplies	1,116	426
Utilities	9,649	11,346
General telephone expense	2,835	2,818
Long-distance telephone expense	2,590	576
Other	<u>1,749</u>	<u>370</u>
Total lump sum categories	<u>83,222</u>	<u>70,044</u>
Restricted budget categories:		
Renovation and remodeling	8,211	21,426
Maintenance of court area	2,100	1,925
Furniture and fixtures	12,439	3,685
Equipment purchases	2,492	1,453
Equipment rentals	901	5,457
Photo equipment rental	5,780	5,974
O.C.I.S. services	23,000	22,709
Maintenance of equipment	11,141	10,756
Part-time bailiffs	535	103
Part-time court reporters	140	295
Part-time court clerk employees	<u>125,793</u>	<u>131,260</u>
Total restricted categories	<u>192,532</u>	<u>205,043</u>

BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2000 AND JUNE 30, 2001

	<u>June 30, 2000</u>	<u>June 30, 2001</u>
Mandated budget categories:		
Law Library		9,000
State judicial fund	<u>442,344</u>	<u>480,013</u>
Total mandated categories	<u>442,344</u>	<u>489,013</u>
 Total deductions	 <u>718,098</u>	 <u>764,100</u>
 Excess collections over (under) deductions	 (9,886)	 31,980
 Beginning account balance	 <u>111,583</u>	 <u>101,697</u>
 Ending account balance	 <u>\$ 101,697</u>	 <u>\$ 133,677</u>