

**SEQUOYAH  
COUNTY  
COURT CLERK**

FOR THE YEAR ENDED  
JUNE 30, 2007

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**MAUDEEN VANN, COURT CLERK  
SEQUOYAH COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2007**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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September 16, 2009

Maudeen Vann, Court Clerk  
Sequoyah County, Oklahoma

Transmitted herewith is the statutory report for the Sequoyah 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

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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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Maudeen Vann, Court Clerk  
Sequoyah County, Oklahoma

Dear Ms. Vann:

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 receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- 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 Fund 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.

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 Sequoyah 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 and District Court case balances reconciled with the County Treasurer's records. With respect to reconciling Court Clerk Revolving Fund financial records and segregation of duties, our findings are included in the schedule of findings and recommendations.

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 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,



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

November 19, 2008

**MAUDEEN VANN, COURT CLERK  
SEQUOYAH COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 895,798
Interest earned on deposit	4,940
Cancelled vouchers, refunds	<u>1,100</u>
Total collections	<u>901,838</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	15,304
Trial court attorneys	16,543
Mental health (attorneys)	2,785
Transcripts - preliminary & trial	1,100
General office supplies	9,929
Forms printing	5,222
Publications	1,357
Books for records and indexes	11,877
Postage and freight	8,510
Court reporter supplies	331
Gas, water, electricity	27,382
General telephone expense	2,620
Long-distance telephone expense	455
Other expenses (robes, etc.)	<u>784</u>
Total lump sum categories	<u>104,199</u>

Restricted budget categories:	
Renovation and remodeling	335
Maintenance of court area(s)	5,400
Furniture and fixtures	4,050
Equipment purchases	10,553
Equipment rentals	6,480
Maintenance of equipment	14,029
OCIS services	23,197
Photocopy equipment rental	4,353
Photocopy equipment maintenance	1,000
Part-time bailiffs	580
Court clerk employees	<u>170,047</u>
Total restricted categories	<u>240,024</u>



**MAUDEEN VANN, COURT CLERK  
SEQUOYAH COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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Mandated categories:	
Law library	9,000
State judicial fund	<u>575,048</u>
Total mandated categories	<u>584,048</u>
Total deductions	<u>928,271</u>
Collections over (under) deductions	(26,433)
Beginning account balance July 1, 2006	<u>156,490</u>
Ending account balance June 30, 2007	<u><u>\$ 130,057</u></u>

**MAUDEEN VANN, COURT CLERK  
SEQUOYAH COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2007**

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Collections:	
Court fund revolving fees	\$ 41,522
Total collections	<u>41,522</u>
Deductions:	
Other	<u>28,792</u>
Total deductions	<u>28,792</u>
Collections over (under) deductions	12,730
Beginning account balance July 1, 2006	<u>47,011</u>
Ending account balance June 30, 2007	<u><u>\$ 59,741</u></u>

**MAUDEEN VANN, COURT CLERK  
SEQUOYAH COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2007**

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**Finding 2006-1– Segregation of Duties (Repeat Finding)**

Criteria: Segregation of duties over asset custody, transactions authorization, bookkeeping, and reconciliations are important elements of effective internal control over government assets and resources.

Condition: It was noted that asset custody, transaction authorization, bookkeeping, and reconciliations were not properly segregated to assure adequate internal control structure.

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

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

Views of responsible officials and planned corrective actions: Management chose not to respond.

**Finding 2007-1 – Reconciliation with County Treasurer (Repeat Finding)**

Criteria: A goal of effective internal controls is to demonstrate accountability and stewardship. To ensure a proper accounting of funds, the Court Clerk should reconcile the Court Clerk Revolving Fund with the Treasurer’s office on a monthly basis.

Condition: The Court Clerk does not reconcile to the Treasurer’s office on a monthly basis.

Effect: By failing to perform checks and balances between offices, the risk of misstatement or misappropriation in those accounts increases. As a result, misstatements or misappropriation of funds would not be detected on a timely basis.

Recommendation: OSAI recommends the Court Clerk reconcile the Court Clerk Revolving Fund to the Treasurer’s office on a monthly basis.

Views of responsible officials and planned corrective actions: Management chose not to respond.



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