

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

March 15, 2005

Bernell Edwards, Court Clerk
Sequoyah County, Oklahoma

Transmitted herewith is the statutory report for the Sequoyah County Court Clerk, for the fiscal year ended June 30, 2003. 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 that reads "Jeff A. McMahan". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information.....ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis 3
Court Clerk Revolving Fund Analysis 5

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

JEFF A. McMAHAN
State Auditor and Inspector

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

Dear Ms. Edwards:

We have performed procedures for fiscal year 2003 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2003 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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 Court Clerk Revolving Fund vouchers issued to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- 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 Court Clerk Revolving 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 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 is collecting the correct fees and is 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, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records.

We have prepared a 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,

A handwritten signature in black ink that reads "Jeff A. McMahán". The signature is written in a cursive style with a large, stylized initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

December 16, 2004

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 781,901
Interest earned on deposits	2,131
Cancelled vouchers	100
Total collections	<u>784,132</u>

Deductions:

Lump sum budget categories:

Juror expenses	33,622
Witness expense	70
Trial court (attorneys)	24,265
Mental health (attorneys)	3,050
Transcripts-preliminary and trial	2,595
Transcripts-appeals	4,105
General office supplies	8,142
Forms printing	2,669
Publications	542
Postage and freight	9,412
Court reporter supplies	1,236
Gas, water, and electricity	10,833
General telephone expense	2,596
Long-distance telephone	223
Other expenses	2,578
Total lump sum categories	<u>105,938</u>

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Restricted budget categories:	
Maintenance of court area	2,100
Equipment purchases	2,227
Equipment rentals	6,324
Maintenance of equipment	11,252
O.C.I.S. services	22,680
Photocopy equipment rental	5,174
Part-time bailiffs	1,571
Part-time court clerk employees	139,573
Total restricted categories	<u>190,901</u>
Mandated budget categories:	
Law library	9,000
State judicial fund	494,186
Total mandated categories	<u>503,186</u>
Total deductions	<u>800,025</u>
Collections over (under) deductions	(15,893)
Beginning account balance	<u>131,780</u>
Ending account balance	<u><u>\$ 115,887</u></u>

**BERNELL EDWARDS, COURT CLERK
SEQUOYAH COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	\$ 19,619
Total collections	<u>19,619</u>
Deductions:	
Other	<u>10,594</u>
Total lump sum categories	<u>10,594</u>
Collections over (under) deductions	9,025
Beginning account balance	<u>20,192</u>
Ending account balance	<u><u>\$ 29,217</u></u>