Abbreviated Flow Chart of County Officers' Duties

County Clerk:

- agendas and minutes of all board meetings
- maintains officers' budget accounts
- open meeting notices
- processes all purchase orders and payments
- makes all purchases, purchasing agent
- files all land records & others
- processes all payroll and coordinates county benefits
- master inventory

Sheriff:

- principal law officer of the county – especially outside city limits
- serves legal papers like warrants for arrest, delinquent taxes and other court orders
- manages the jail

Treasurer:

- "the banker"
- receives & deposits all money
- collects taxes
- invests funds
- "apportions" tax collections to schools, cities, etc.

County Commissioner: "Governing Board" - BOC

- approves most financial activities
- approves purchase orders
- opens all bids
- approves all bids
- creates and approves all contracts
- passes resolutions (such as calling for vote on a sales tax)
- writes the General Fund budget
- sets annual holidays
- verifies inventories

Court Clerk:

- keeps all district court proceedings
- collects variety of fines and fees
- issues process papers – warrants
- issues licenses – marriage
- accountable to Administration Office of the Courts

Assessor

- appraises taxable properties
- creates property tax roll
- maps all properties

Commissioners Road Districts:

- maintains roads and bridges

Excise/Equalization Board:

- approves final General Fund budget
- approves monthly appropriations (budgets) of cash funds
- hears appraised value disputes

All county officials:

- appoint receiving & requisitioning officer – approved by BOC
- appoint 1st deputy
- present annual estimate of needs

Purchasing & Payroll

Balance funds

Agendas & Minutes

Fines & Services

Tax Roll

Budget oversight

Equalization

Appropriations

OKLAHOMA STATE UNIVERSITY EXTENSION