

**SUE WELLS, COURT CLERK
WAGONER COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

April 25, 2008

Sue Wells, Court Clerk
Wagoner County, Oklahoma

Transmitted herewith is the statutory report for the Wagoner 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.
Deputy State Auditor and 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.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

Sue Wells, Court Clerk
Wagoner County Courthouse
Wagoner, Oklahoma 74477

Dear Ms. Wells:

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 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 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.
- Test 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 Wagoner 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 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 Wagoner 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,


MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

November 8, 2007

**SUE WELLS, COURT CLERK
WAGONER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,334,231
Interest earned on deposits	6,348
Cancelled vouchers	674
Total collections	<u>1,341,253</u>

Deductions:

Lump sum budget categories:

Juror expenses	47,177
Trial court attorneys	37,563
Transcripts - preliminary and trial	10,342
Mental health hearings	3,110
Transcripts - appeals	5,584
General office supplies	16,103
Forms printing	7,442
Publications	1,486
Books for records, indexes	417
Postage and freight	13,891
Court reporter supplies	5,976
Gas, water, and electricity	16,416
General telephone expenses	575
Other expenses	3,158
Total lump sum categories	<u>169,240</u>

**SUE WELLS, COURT CLERK
WAGONER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Restricted budget categories:	
Maintenance of court area(s)	648
Security of court area	57,775
Furniture & fixtures	2,065
Equipment purchase	995
Equipment rentals	2,922
Maintenance of equipment	24,983
OCIS services	40,977
Photocopy equipment rental	9,686
Photocopy equipment maintenance	705
Part-time bailiffs	8,545
Part-time court employees	316,961
Total restricted categories	<u>466,262</u>
Mandated budget categories:	
Law library	9,000
Judicial retirement fund	686,358
Total mandated categories	<u>695,358</u>
Total deductions	<u>1,330,860</u>
Collections over (under) deductions	10,393
Beginning account balance July 1, 2006	<u>266,492</u>
Ending account balance June 30, 2007	<u><u>\$ 276,885</u></u>

**SUE WELLS, COURT CLERK
WAGONER COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Beginning balance	\$ 75,080
Collections	47,225
Disbursements	<u>41,327</u>
Ending account balance	<u><u>\$ 80,978</u></u>



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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