

CLEVELAND COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2008**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of \$14.62. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

June 12, 2009

Rhonda Hall, Court Clerk
Cleveland County Courthouse
Norman, Oklahoma 73069

Transmitted herewith is the statutory report for the Cleveland County Court Clerk for the fiscal year ended June 30, 2008. 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, reading "Steve Burrage", is positioned above the printed name of the State Auditor and Inspector.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2008**

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**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
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JUNE 30, 2008**

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 AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
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Rhonda Hall, Court Clerk
Cleveland County Courthouse
Norman, Oklahoma 73069

Dear Ms. Hall:

We have performed procedures for fiscal year 2008 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2008 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 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 Cleveland 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 Court Clerk Revolving Fund financial records reconciled with the County Treasurer's records. With respect to the matter of reconciliation of District Court case balances to the County Treasurer's official depository records, our finding is included in the accompanying schedule of findings and responses.

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 Cleveland 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

May 21, 2009

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2008**

Collections:

Court fund fines, fees, and forfeitures	\$ 3,362,933
Interest earned on deposit	20,883
Transfer from encumbered account	17,411
Cancelled vouchers, refunds	1,013
Total collections	<u>3,402,240</u>

Deductions:

Lump sum budget categories:

Juror expenses	68,756
Witness expenses	5,764
Indigent defense witness expenses	3,306
Trial court attorneys	220,929
Appeals attorneys	2,500
Mental health (attorneys)	116,200
Guardians ad litem fees	33,250
Physicians fees - mental health	23,205
Transcripts - preliminary & trial	29,936
General office supplies	24,577
Forms printing	20,487
Publications	8,063
Books for records and indexes	464
Postage and freight	16,105
Microfilm supplies	410
Court reporter supplies	3,376
Gas, water, electricity	13,805
General telephone expense	6,073
Other expenses (robes, etc.)	9,798
Total lump sum categories	<u>607,004</u>

Restricted budget categories:

Renovation and remodeling	11,641
Maintenance of court area(s)	6,843
Furniture and fixtures	193,473
Equipment purchases	58,702
Equipment rentals	6,815
Maintenance of equipment	28,598
OCIS services	113,195
Photocopy equipment rental	31,235
Part-time bailiffs	7,974
Per-diem court reporters	2,749
Part-time court clerk employees	535,797
Total restricted categories	<u>997,022</u>

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2008**

Mandated categories:	
Law library	10,000
State judicial fund	<u>1,847,180</u>
Total mandated categories	<u>1,857,180</u>
 Total deductions	 <u>3,461,206</u>
 Collections over (under) deductions	 (58,966)
 Beginning account balance July 1, 2007	 <u>927,792</u>
 Ending account balance June 30, 2008	 <u><u>\$ 868,826</u></u>

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2008**

Collections:	
Court fund revolving fees	<u>\$ 153,822</u>
Total collections	<u>153,822</u>
 Deductions:	
Court fund disbursements	<u>58,377</u>
Total deductions	<u>58,377</u>
 Collections over (under) deductions	95,445
 Beginning account balance July 1, 2007	<u>322,170</u>
 Ending account balance June 30, 2008	<u><u>\$ 417,615</u></u>

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2008**

Finding 2008-1 – Reconciliations (Repeat Finding)

Criteria: Safeguarding controls are an aspect of internal control. Safeguarding controls relate to the prevention or timely detection of unauthorized transactions and unauthorized access to assets. Failure to perform tasks that are part of internal controls, such as reconciliations not prepared or not timely prepared, are deficiencies in internal control. Further, reconciliations should be performed on a monthly basis.

Condition: The Administrative Office of the Courts (AOC), a state agency, previously maintained case information for eight counties in Oklahoma on a mainframe system. During the 1999 calendar year, data was converted from the old mainframe system to a client server computer system known as the Oklahoma Court Information System (OCIS).

Some financial data, historical data, and case balance records were incorrectly converted during the transfer of information to the OCIS. Consequently, an accurate monthly reconciliation of the District Court case balances to the County Treasurer's official depository balance has not been performed since the 1999 conversion.

Effect: This condition results in uncorrected errors.

Recommendation: OSAI recommends the Court Clerk continue researching and correcting errors in the conversion of data and monitoring reporting errors in the OCIS. The ultimate goal being that the District Court Case Balance Summary will reconcile to the County Treasurer's official depository balance on hand at the end of each month.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. The Court Clerk is aware of this issue and is in the process of researching and correcting errors that were made during the conversion.



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