

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

November 12, 2004

Rhonda Hall, Court Clerk
Cleveland County, Oklahoma

Transmitted herewith is the statutory report for the Cleveland County, Court Clerk, for the fiscal year ended June 30, 2004. 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. McMahon".

JEFF A. McMAHAN
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

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

Dear Ms. Hall:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 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.

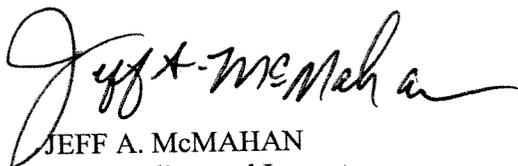
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Cleveland 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 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,



JEFF A. McMAHAN
State Auditor and Inspector

October 25, 2004

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Collections:

Court fund fines, fees, and forfeitures	\$ 2,949,796
Interest earned on deposit	1,220
Cancelled vouchers	1,380
Total collections	2,952,396

Deductions:

Lump sum budget categories:

Juror expenses	103,316
Witness expenses	310
Indigent defense witness expense	73
Trial court attorneys	183,430
Mental health attorneys	61,700
Guardians ad litem fees	23,400
Physician fees	8,950
Transcripts-preliminary & trial	34,119
General office supplies	31,392
Forms for printing	11,760
Publications	1,147
Books for records & indexes	316
Postage and freight	30,538
Microfilm supplies	1,460
Court reporter supplies	8,596
Gas, water, and electricity	31,127
General telephone expense	15,595
Long-distance telephone expenses	192
Other expenses	3,810
Total lump sum categories	551,231

Restricted budget categories:

Renovation and remodeling	4,424
Equipment purchases	15,885
Equipment rentals	1,308
Maintenance of equipment	36,745
OCIS services	116,928
Photocopy equipment rental	34,358
Part-time bailiffs	7,488
Per-diem court reporters	8,040
Part-time court clerk employees	492,864
Total restricted categories	718,040

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Mandated budget categories:	
Law library	10,000
State judicial fund	<u>1,518,364</u>
Total mandated categories	<u>1,528,364</u>
Total deductions	<u>2,797,635</u>
Collections over (under) deductions	154,761
Beginning account balance July 1, 2003	<u>567,635</u>
Ending account balance June 30, 2004	<u><u>\$ 722,396</u></u>

**RHONDA HALL, COURT CLERK
CLEVELAND COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Beginning balance	\$ 139,080
Collections	77,260
Disbursements	<u>63,308</u>
Ending account balance	<u><u>\$ 153,032</u></u>