

STATUTORY REPORT

OKLAHOMA COUNTY COURT CLERK

For the year ended June 30, 2013



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**TIM RHODES, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

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Oklahoma State Auditor & Inspector

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October 31, 2014

Tim Rhodes, Court Clerk
Oklahoma County Courthouse
Oklahoma City, Oklahoma 73102

Transmitted herewith is the statutory report for the Oklahoma County Court Clerk for the fiscal year ended June 30, 2013. 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 "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & 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.



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Tim Rhodes, Court Clerk
Oklahoma County Courthouse
Oklahoma City, Oklahoma 73102

Dear Mr. Rhodes:

We have performed procedures for fiscal year 2013 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2013 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 Oklahoma County.

Based on the above reconciliations, tests, and procedures performed, and with respect to the items tested, 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, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records.

We have included in this report the Court Fund Account Report, which was prepared from the Oklahoma County Court Clerk's quarterly reports, which were submitted to the Administrative Office of the Courts.

We have also included in this report the Court Clerk Revolving Fund Report, which was prepared by the Oklahoma County Court Clerk, which was submitted to the Administrative Office of the Courts.

This report is intended for the information and use of the Oklahoma 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

October 8, 2014

**TIM RHODES, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2013**

Collections:

Court fund fines, fees, and forfeitures	\$ 13,149,373
Interest earned on deposit	(1,842)
Transfer from encumbered account	<u>8,316</u>
Total collections	<u>13,155,847</u>

Deductions:

Lump sum budget categories:

Juror expenses	452,434
Witness expenses	29,549
Indigent defense witness expense	29
Trial court attorneys	274,910
Appeals attorneys	1,400
Public defender programs	4,633,853
Public defender travel expense	11,871
Guardianship evaluation fees	33,611
Transcripts - preliminary & trial	109,393
OCIS computer training	29,999
Forms printing	22,888
Publications	9,465
Books for records and indexes	4,025
Microfilm supplies	19,168
Court reporter supplies	84,000
Gas, water, and electricity	84,000
Long distance telephone expense	14,528
Interpreter fees	<u>2,928</u>
Total lump sum categories	<u>5,818,051</u>

Restricted budget categories:

Maintenance of court area(s)	598,860
Furniture and fixtures	8,381
Equipment purchases	6,771
Maintenance of equipment	6,742
OCIS services	345,856
Photocopy equipment rental	<u>59,158</u>
Total restricted categories	<u>1,025,768</u>

Source: Oklahoma County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**TIM RHODES, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2013**

Mandated categories:	
Law library	10,000
State judicial fund	6,342,534
Total mandated categories	<u>6,352,534</u>
Total deductions	<u>13,196,353</u>
Collections over (under) deductions	(40,506)
Beginning account balance July 1, 2012	<u>2,147,476</u>
Ending account balance June 30, 2013	<u><u>\$ 2,106,970</u></u>

Source: Oklahoma County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**TIM RHODES, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
JUNE 30, 2013**

Collections:	
Court fund revolving fees	\$ 992,185
Total collections	<u>992,185</u>
Deductions:	
Court revolving fund expenses	<u>1,270,908</u>
Total deductions	<u>1,270,908</u>
Collections over (under) deductions	(278,723)
Beginning account balance July 1, 2012	<u>785,660</u>
Ending account balance June 30, 2013	<u><u>\$ 506,937</u></u>

Source: Oklahoma County Court Clerk's Revolving Fund Annual Report (for informational purposes only)



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