

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

July 1, 2008

Patricia Presley, Court Clerk
Oklahoma County, Oklahoma

Transmitted herewith is the statutory report for the Oklahoma 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

Patricia Presley, Court Clerk
Oklahoma County Courthouse
Oklahoma City, Oklahoma 73102

Dear Ms. Presley:

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 financial statements of Oklahoma 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, 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 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.

Sincerely,



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

June 18, 2008

PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007

Collections:

Court fund fines, fees, and forfeitures	\$ 13,429,332
Interest earned on deposit	101,195
Total collections	13,530,527

Deductions:

Lump sum budget categories:

Juror expenses	599,654
Witness expenses	25,983
Indigent defense witness expense	101,988
Trial court attorneys	230,075
Public defender programs	4,330,927
Public defender travel expense	22,723
Transcripts - preliminary & trial	52,315
Transcripts - appeals	138,518
General office supplies	89,902
Forms printing	26,726
Publications	127,892
Books for records & indexes	7,293
Postage and freight	153,175
Microfilm supplies	10,190
Court reporter supplies	20,275
Gas, water and electricity	84,000
General telephone expense	84,557
Other expenses	54,442
Total lump sum categories	6,160,635

Restricted budget categories:

Renovation and remodeling	12,341
Maintenance of court area(s)	462,390
Furniture and fixtures	51,575
Equipment purchases	64,048
Equipment rentals	540
Maintenance of equipment	53,997
OCIS services	556,714
Photocopy equipment rental	56,544
Part-time bailiffs	1,599
Part time court clerk employees	450,449
Total restricted categories	1,710,197

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Mandated categories:	
Law library	10,000
State judicial fund	5,382,913
Total mandated categories	<u>5,392,913</u>
Total deductions	<u>13,263,745</u>
Collections over (under) deductions	266,782
Cancelled vouchers/refunds	5,838
Beginning account balance	<u>1,614,865</u>
Ending account balance	<u><u>\$ 1,887,485</u></u>

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	\$ 838,448
Interest	<u>12,761</u>
Total collections	<u>851,209</u>
Deductions:	
Court clerk revolving fund disbursements	<u>737,537</u>
Total deductions	<u>737,537</u>
Collections over (under) deductions	113,672
Beginning account balance	<u>215,535</u>
Ending account balance	<u><u>\$ 329,207</u></u>



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