

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

CLIFTON H. SCOTT
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.
100 STATE CAPITOL
OKLAHOMA CITY, OK 73105-4896
405/521-3495

December 6, 2002

To Patricia Presley, Court Clerk
Oklahoma County, Oklahoma

Transmitted herewith is the statutory report of the Oklahoma County, Court Clerk, for the fiscal year ended June 30, 2002. 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 cursive script that reads "Clifton H. Scott".

CLIFTON H. SCOTT
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.



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Patricia Presley, Court Clerk
Oklahoma County Courthouse
Oklahoma City, Oklahoma 73101

Dear Ms. Presley:

For the purposes of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002:

- 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 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 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 monthly reports, and the cash receipts journal is the representation of the Court Clerk.

Our Court Clerk 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.

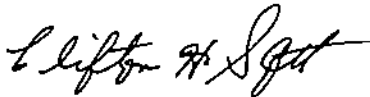
Based on the above reconciliations, tests, and procedures performed; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; District Court vouchers were properly accounted for and were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records.

With respect to Oklahoma County Treasurer's collection and accounting for correct fees, our findings are presented in the attached Schedule of Findings and Recommendations.

We have prepared a detailed analysis of the Court Fund, which is 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,



CLIFTON H. SCOTT
State Auditor and Inspector

October 15, 2002

PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Collections:	
Court fund fines, fees, and forfeitures	\$ 9,862,850
Interest	21,247
Cancelled vouchers	<u>5,331</u>
Total collections	<u>9,889,428</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	769,359
Witness expenses	71,747
Indigent defense witness expense	709
Trial court (attorneys)	198,415
Public defender programs	3,350,489
Transcripts-preliminary and trial	261,121
Transcripts-appeals	156,492
General office supplies	73,322
Forms printing	20,999
Publications	108,883
Postage and freight	104,624
Microfilm supplies	9,702
Court reporter supplies	22,701
Gas, water, and electricity	84,000
General telephone expense	84,000
Books for records and indexes	7,187
Other expenses (robes, etc.)	<u>39,725</u>
Total lump sum categories	<u>5,363,475</u>
Restricted budget categories:	
Renovation and remodeling	407,303
Maintenance of court area	462,390
Furniture and fixtures	164,910
Equipment purchases	378,002
Photocopy equipment rentals	78,728
Maintenance of equipment	23,782
OCIS services	462,707
Part-time court clerk employees	320,042
Part-time bailiffs	<u>2,835</u>
Total restricted categories	<u>2,300,699</u>

PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002

Mandated budget categories:

Law library	10,000
Security for court areas	5,460
State Judicial Fund	<u>1,188,100</u>
Total mandated categories	<u>1,203,560</u>
Total deductions	<u>8,867,734</u>
Excess collections over deductions	1,021,694
Beginning account balance	<u>341,963</u>
Ending account balance	<u>\$ 1,363,657</u>

PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2002

DISTRICT COURT CASE BALANCE SYSTEM

Criteria: In accordance with Title 20 O.S. 2001, § 1312, the District Court Clerk shall maintain all the financial and court records for all divisions of the District Court. The Court Clerk has fiduciary responsibility to private individuals and to other governments to properly account for case transactions, financial transactions and balances.

Condition: The Administrative Office of the Courts (AOC), a state agency, previously maintained case information for eight counties in Oklahoma on a mainframe computer 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). This system continues to be in the development stage and the former mainframe system is no longer used.

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

Recommendation: We recommend the District 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 at the end of each month to the County Treasurer's official depository balance on hand at the end of each month in accordance with Title 20 O.S. 2001, §1312.

SEGREGATION OF DUTIES

Criteria: In accordance with good accounting practices, a deficiency in internal controls results when the receiving, receipting, posting, and reporting of fees are not properly segregated and adequate supervision is not provided for support personnel.

Condition: The marriage license and passport division of the District Court Clerk's office is responsible for receiving, receipting, posting, and reporting of fees. The office is physically located in a separate area; however, deputies do not use the cashier's cage for the collection of cash and checks. Two to three deputies staff the office, with limited oversight from supervisory personnel.

Recommendation: We recommend the District Court Clerk consider implementing policies and procedures to properly segregate the receiving, receipting, posting, and reporting of fees and that proper supervision be physically present in the marriage license and passport division of that office.

Management Response



PATRICIA PRESLEY
OKLAHOMA COUNTY COURT CLERK

TIMOTHY E. RHODES
CHIEF DEPUTY

JAMES W. MERRITT
ASSISTANT CHIEF DEPUTY

November 22, 2002

Sherri Merle, Supervisor
State Auditor and Inspector
Weatherford District
1401 Lera, Ste. 9
Weatherford, OK 73096

Re: Response to Reportable Conditions

Dear Ms. Merle:

At the direction of the Court Clerk, this letter is in response to your office's notice of reportable conditions, dated November 13, 2002.

With regard to the first recommendation by the State Auditor's office, relating to the District Court Case Balance System, this office concurs with the recommendation, which is consistent with our current practice, and our strategy for the future.

With regard to the second recommendation by the State Auditor's office, relating to Segregation of Duties in the marriage license and passport department of this office, we accept the recommendation and will ask for further consultation from the Auditor's office on ways to address the Auditor's concerns.

Sincerely,

Timothy E. Rhodes
Chief Deputy