

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

November 19, 2003

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, 2003. 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

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2003**

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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

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

Dear Ms. Presley;

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2003.

- 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.

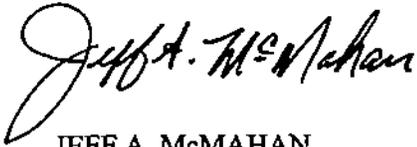
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Oklahoma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

Based on the above reconciliations, tests, and procedures performed; 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; District Court vouchers were properly accounted for and were issued in accordance with Court instructions; Court Fund financial records reconciled with the County Treasurer's records. With respect to the reconciliation of District Court case balances, an exception was noted as a result of applying the procedures. The exception is identified 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,

A handwritten signature in black ink that reads "Jeff A. McMahon". The signature is written in a cursive style with a large, looping initial "J".

JEFF A. McMAHAN  
State Auditor and Inspector

September 18, 2003

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2003**

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Collections:

Court fund fines, fees, and forfeitures	\$ 10,014,172
Interest earned on deposit	15,295
Total collections	<u>10,029,467</u>

Deductions:

Lump sum budget categories:

Juror expenses	745,173
Witness expenses	41,572
Indigent defense witness expense	1,569
Trial court attorneys	210,100
Public defender programs	3,407,481
Terry Nichol's trial	967,983
Transcripts - preliminary and trial	39,338
Transcripts - appeals	197,792
General office supplies	66,477
Forms printing	20,560
Publications	109,596
Books for records and indexes	6,660
Postage and freight	120,300
Microfilm supplies	6,795
Court reporter supplies	21,043
Gas, water, and electricity	84,000
General telephone expense	84,000
Other expenses (robes, etc..)	44,970
Total lump sum categories	<u>6,175,409</u>

Restricted budget categories:

Renovation and remodeling	372,676
Maintenance of court area(s)	462,390
Furniture and fixtures	119,054
Equipment purchases	52,916
Equipment rentals	2,899
Maintenance of equipment	32,661
Oklahoma Court Information System Services	510,165
Photocopy equipment rental	77,996
Part-time bailiffs	646
Part-time court clerk employees	426,793
Total restricted categories	<u>2,058,196</u>

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2003**

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Mandated categories:	
Security for court areas	14,657
Law library	10,000
State judicial fund	<u>2,260,459</u>
Total mandated categories	<u>2,285,116</u>
Total deductions	<u>10,518,721</u>
Collections over (under) deductions	(489,254)
Cancelled vouchers	6,491
Beginning account balance July 1, 2002	<u>1,363,657</u>
Ending account balance June 30, 2003	<u><u>\$ 880,894</u></u>

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2003**

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Criteria: Title 19 O.S. 2002, § 684 provides for each county officer to submit a verified monthly report in writing of the activity of the official depository account. Additional effective accounting practices would dictate that the official depository balance agrees to the Treasurer's balance.

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 system. 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 system. 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 19 O.S. 2002, § 684.

## **Management Response**



PATRICIA PRESLEY  
OKLAHOMA COUNTY COURT CLERK

TIMOTHY E. RHODES  
CHIEF DEPUTY

JAMES W. MERRITT  
ASSISTANT CHIEF DEPUTY

October 23, 2003

Jeff McMahan  
State Auditor & Inspector  
Room 100 – State Capitol  
Oklahoma City, OK 73105

RE: Reportable Condition(s) (Requiring Written Response)

Dear Ms. Sherri Merle;

This office continues and will continue researching and correcting errors in all historical data and case balances that have resulted from converting from the computer main frame to OCIS in January 2000.

Sincerely,

Patricia Presley

PP/pc  
cc: Ms. Sherri Merle