

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA 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

January 26, 2005

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, 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 cursive script that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2004**

TABLE OF CONTENTS

Introductory Information.....ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis.....3
Court Clerk Revolving Fund Analysis5
Schedule of Findings.....6
Management Response.....7

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2004**

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:

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.

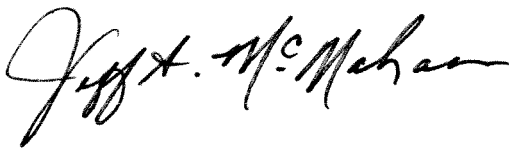
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Oklahoma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

A handwritten signature in black ink, reading "Jeff A. McMaham". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

November 4, 2004

**PATRCIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Collections:

| | |
|---|-------------------|
| Court fund fines, fees, and forfeitures | \$ 12,295,463 |
| Interest earned on deposit | 8,141 |
| Total collections | <u>12,303,604</u> |

Deductions:

Lump sum budget categories:

| | |
|-----------------------------------|------------------|
| Juror expenses | 661,742 |
| Witness expenses | 41,927 |
| Indigent Defense witness expenses | 8,058 |
| Trial court attorneys | 209,921 |
| Public defender programs | 3,539,228 |
| Public defender travel expense | 9,442 |
| Terry Nichols' trial | 1,429,096 |
| Transcripts-preliminary & trial | 31,722 |
| Transcripts-appeals | 201,306 |
| General office supplies | 71,892 |
| Forms printing | 17,476 |
| Microfilm supplies | 19,917 |
| Postage and freight | 122,899 |
| Court reporter supplies | 22,652 |
| Publications | 111,890 |
| Books for records & indexes | 7,200 |
| Gas, water and electricity | 84,000 |
| General telephone expense | 84,000 |
| Other expenses (robes, etc.) | 40,376 |
| Total lump sum categories | <u>6,714,744</u> |

Restricted budget categories:

| | |
|-----------------------------------|------------------|
| Maintenance of court area(s) | 462,390 |
| Furniture and fixtures | 34,291 |
| Equipment purchases | 63,703 |
| Equipment rentals | 3,997 |
| Maintenance of equipment | 65,196 |
| Oklahoma Court Information System | 541,620 |
| Photocopy equipment rental | 64,460 |
| Part-time bailiffs | 18,559 |
| Part-time court clerk employees | 380,307 |
| Total restricted categories | <u>1,634,523</u> |

**DEE RAY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

| | |
|--|----------------------------|
| Mandated categories: | |
| State Judicial Fund | 3,026,849 |
| Total mandated categories | <u>3,026,849</u> |
| | |
| Total deductions | <u>11,376,116</u> |
| | |
| Collections over (under) deductions | 927,488 |
| | |
| Cancelled vouchers | 8,785 |
| | |
| Beginning account balance July 1, 2003 | <u>880,894</u> |
| | |
| Ending account balance June 30, 2004 | <u><u>\$ 1,817,167</u></u> |

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

| | |
|-------------------------------------|--------------------------|
| Collections: | |
| Court fund revolving fees | \$ 444,733 |
| Interest earned on deposit | 1,550 |
| Total collections | <u>446,283</u> |
| Deductions: | |
| Pager service | 143 |
| Audit expenses | 2,531 |
| Training | 3,153 |
| Annual dues | 3,400 |
| Furniture and fixtures | 4,178 |
| Contract labor | 6,807 |
| Travel | 10,344 |
| Maintenance of equipment | 20,400 |
| Salary supplement | 364,291 |
| Total deductions | <u>415,247</u> |
| Collections over (under) deductions | 31,036 |
| Beginning account balance | <u>285,115</u> |
| Ending account balance | <u><u>\$ 316,151</u></u> |

**PATRICIA PRESLEY, COURT CLERK
OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2004**

Criteria: Title 19 O.S. 2001, § 684 provides for each county officer to submit a verified monthly report in writing of the activity of the official depository account. Additionally, effective accounting practices include the official depository balance and the Treasurer's balance being in agreement.

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, after years of working on correcting the records, the Court Clerk has come up with a balance that agrees with the County Treasurer but the Court Clerk's balance by case type does not agree with the schedule of cases generated from OCIS. The overall variance is \$46,493.15.

Recommendation: We recommend the 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 monthly schedule of cases agrees with the Court Clerk's monthly report cash summary and the County Treasurer's depository ledger.



PATRICIA PRESLEY
OKLAHOMA COUNTY COURT CLERK

TIMOTHY E. RHODES
CHIEF DEPUTY

JAMES W. MERRITT
ASSISTANT CHIEF DEPUTY

January 21, 2005

Honorable Jeff McMahan
State Auditor and Inspector
Attn: Marla Latham
217 N. Harvey, Rm. 209
Oklahoma City, OK 73102

Re: Response to Reportable Condition

Dear Mr. McMahan:

This letter is in response to the letter dated January 18, 2005, noting a single reportable condition, from Marla Latham of your office, from the audit conducted in October, 2004

With regard to the recommendation by the State Auditor's office that this office continue to research and correct case balance anomalies created solely by the Supreme Court's computer conversion in 1999, we will do so. As you may know, this office has dedicated enormous personnel resources directly to this task for a period of four years. The "condition" was not of our making, but we have consistently been resolute in attempting to resolve it.

In fact, it is my understanding that my office's efforts have reduced the perceived variance arising from the Supreme Court computer system's failure to reconcile with the County Treasurer's books from millions to approximately \$41,000.00. I understand you are going to forward to me a letter authorizing a "forced balance" assumption referencing this figure, inasmuch as your staff and mine agree reconciliation to the penny is unlikely. I look forward to receiving that letter and at last putting this strenuous matter to rest.

As ever, thank you for your assistance to this office.

Sincerely,

Patricia Presley