

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2005**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

August 23, 2006

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, 2005. 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. McMahan". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN  
State Auditor and Inspector

PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2005

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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:

We have performed procedures for fiscal year 2005 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2005 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.

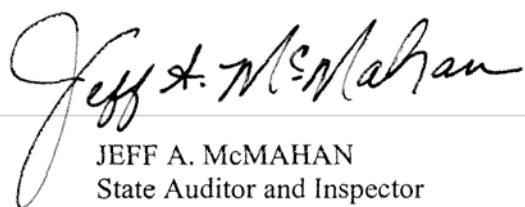
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Oklahoma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

Based on the above reconciliations, tests, and procedures performed; the Court 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; the District Court case balances reconcile to the County Treasurer's depository ledger. With respect to the collection of correct fees and properly accounting for them, 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 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,



JEFF A. McMAHAN  
State Auditor and Inspector

July 26, 2006

**PATRCIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2005**

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Collections:

Court fund fines, fees, and forfeitures	\$ 14,319,128
Interest earned on deposit	35,983
Total collections	<u>14,355,111</u>

Deductions:

Lump sum budget categories:

Juror expenses	621,813
Witness expenses	30,938
Indigent Defense witness expenses	1,044
Trial court attorneys	246,499
Public defender programs	3,882,351
Public defender travel expense	24,377
Terry Nichols' trial	392,974
Transcripts-preliminary & trial	41,842
Transcripts-appeals	217,577
General office supplies	72,634
Forms printing	19,169
Microfilm supplies	13,416
Postage and freight	129,171
Court reporter supplies	21,362
Publications	110,343
Books for records & indexes	7,140
Gas, water and electricity	84,000
General telephone expense	84,000
Other expenses (robes, etc.)	50,914
Total lump sum categories	<u>6,051,565</u>

Restricted budget categories:

Renovation and remodeling	65,683
Maintenance of court area(s)	462,390
Security of court areas	200,000
Furniture and fixtures	85,996
Equipment purchases	103,155
Equipment rentals	825
Maintenance of equipment	56,695
Oklahoma Court Information System	516,619
Photocopy equipment rental	72,343
Part-time bailiffs	1,417
Part-time court clerk employees	416,976
Total restricted categories	<u>1,982,098</u>

PATRCIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2005

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Mandated categories:	
State judicial fund	6,278,981
Law library	<u>10,000</u>
Total mandated categories	<u>6,288,981</u>
Total deductions	<u>14,322,644</u>
Collections over (under) deductions	32,467
Cancelled vouchers/refunds	6,375
Beginning account balance July 1, 2004	<u>1,817,167</u>
Ending account balance June 30, 2005	<u>\$ 1,856,009</u>



**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2005**

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Collections:	
Court fund revolving fees	\$ 443,932
Total collections	<u>443,932</u>
Deductions:	
Disbursements	<u>598,067</u>
Total deductions	<u>598,067</u>
Collections over (under) deductions	(154,135)
Beginning account balance	<u>316,151</u>
Ending account balance	<u><u>\$ 162,016</u></u>

**PATRICIA PRESLEY, COURT CLERK  
OKLAHOMA COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2005**

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Criteria: In accordance with state statute 22 O.S. §1115.1.E.1., "If, ...the defendant...fails to timely appear for arraignment, the court may issue a warrant for the arrest of the defendant and the municipal or district court clerk, within one hundred twenty (120) calendar days from the date the citation was issued by the arresting officer, shall notify the Department of Public Safety.... Additionally, the court clerk shall request the Department of Public Safety to either suspend the defendant's driving privilege and driver license to operate a motor vehicle in this state, or notify the defendant's home state and request suspension of the defendant's driving privilege and driver license in accordance with the provisions of the Nonresident Violator Compact."

Condition: Seventeen (17) exceptions were noted where the arrest dates were over one hundred twenty (120) days and the Court Clerk has not requested the Department of Public Safety to suspend the defendant's driving privileges.

Cause: Controls to ensure that traffic case activities are in compliance with Oklahoma Statutes is either not in place or are not operating.

Effect: Due to non-compliance of the Oklahoma Statutes, the possible loss of revenue exists.

Recommendation: We recommend the Court Clerk periodically check court cases for completeness to determine if bench warrants can be issued, or if the Department of Public Safety has been notified for suspension one hundred twenty (120) calendar days after the defendant is issued the citation in accordance with 22 O.S. § 1115.1.E.1.



PATRICIA PRESLEY  
OKLAHOMA COUNTY COURT CLERK

TIMOTHY E. RHODES  
CHIEF DEPUTY

JAMES W. MERRITT  
ASSISTANT CHIEF DEPUTY

August 18, 2006

State Auditor and Inspector  
Attention: Marla Latham  
217 North Harvey, Room 209  
Oklahoma City, Oklahoma 73102

Dear Ms. Latham:

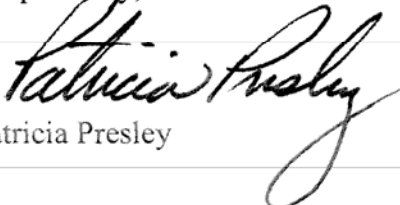
This is to respond to the reportable finding of your annual audit for fiscal year ending June 30, 2005, wherein your auditor found seventeen (17) traffic cases where the Court Clerk's office did not request a suspension of the defendant's driving privilege as prescribed by law. Though this office processes well over 30,000 traffic violations per year with a fair amount of accuracy, we welcome the Auditor's report which facilitates a closer look to better performances.

This office's inquiry into those cases found that two of the cases required no further action on the Court Clerk's part for reasons of license already having been suspended, and bench warrant having been issued. We isolated the remaining fifteen as a work product of a particular individual who is no longer with this office because of poor work ethic.

This office is currently putting into place a monthly audit of traffic minute entries to insure compliance with state statutes.

The State Auditor and Inspector's yearly audits create a catalyst for us to look closer at our operating procedures, and for that I am appreciative.

Respectfully,

  
Patricia Presley