

STATUTORY REPORT

TULSA COUNTY COURT CLERK TURNOVER

December 29, 2016



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
SALLY HOWE SMITH
TULSA COUNTY COURT CLERK
DECEMBER 29, 2016**

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Oklahoma State Auditor & Inspector

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April 19, 2017

BOARD OF COUNTY COMMISSIONERS
TULSA COUNTY COURTHOUSE
TULSA, OKLAHOMA 74103

Transmitted herewith is the Tulsa a County Officer Turnover Statutory Report for December 29, 2016. The engagement was conducted in accordance with 19 O.S. § 171.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long, sweeping underline.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



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Sally Howe Smith
Tulsa County Court Clerk
Tulsa County Courthouse
Tulsa, Oklahoma 74103

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2016:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officer.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, we have presented our findings in the accompanying schedule

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

March 16, 2017

**COUNTY OFFICER TURNOVER STATUTORY REPORT
SALLY HOWE SMITH
TULSA COUNTY COURT CLERK
DECEMBER 29, 2016**

SCHEDULE OF FINDINGS AND RESPONSES

2017-01 – Inadequate Internal Controls Over Court Clerk District Court Fund

Condition: Based on our review of the November 30, 2016 District Court reconciliation, the following was noted:

- The Court Clerk’s ending balance, per the Court Clerk’s supporting reports and records, is \$1,163.27 more than the ending balance noted on the County Treasurer’s official depository ledger.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure reconciliations performed by the Court Clerk are accurate.

Effect of Condition: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that the Court Clerk reconcile the Court Clerk District Court Fund records to the County Treasurer’s official depository ledger balance monthly, and these reconciliations be reviewed for accuracy and approved by someone other than the preparer.

Management Response: Management chose not to respond.

Criteria: Effective internal controls require management to design and properly implement procedures to ensure reconciliations are performed and prepared accurately, are reviewed and approved by someone other than the preparer, and identify all variances.



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