

**SALLY HOWE SMITH, COURT CLERK
TULSA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

October 8, 2003

Sally Howe Smith, Court Clerk
Tulsa County, Oklahoma

Transmitted herewith is the statutory report of the Tulsa 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 black ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN
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.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Sally Howe Smith, Court Clerk
Tulsa County Courthouse
Tulsa, Oklahoma 74008

Dear Ms. Howe Smith:

For the purpose 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'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 Tulsa 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; and Court Fund financial records and District Court case balances reconciled with the County Treasurer's records.

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 Tulsa 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. McMAHAN". The signature is written in a cursive style with a large, sweeping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

March 27, 2003

SALLY HOWE SMITH, COURT CLERK
TULSA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2002

Collections:

Court fund fines, fees, and forfeitures	\$11,062,736
Cancelled vouchers	61,215
Interest	<u>27,084</u>
Total collections	<u>11,151,035</u>

Deductions:

Lump sum budget categories:

Juror expenses	737,250
Witness expense	891
Indigent defense witness expense	79,769
Trial court (attorneys)	280,793
Public defender program	3,150,996
Public defender travel expense	7,257
Transcripts - preliminary and trial	43,855
Transcripts - appeals	77,943
Court computer system training	3,623
General office supplies	131,204
Forms printing	78,370
Publications	17,078
Postage and freight	154,830
Microfilm supplies	28,165
Court reporter supplies	32,383
Utilities	392,923
General telephone expense	80,931
Long-distance telephone expense	1,480
Other	<u>237,208</u>
Total lump sum categories	<u>5,536,949</u>

Restricted budget categories:

Renovation and remodeling	80,265
Maintenance of court area	308,606
Security for court area	24,800
Furniture and fixtures	46,160
Equipment purchases	13,092
Maintenance of equipment	34,321
OCIS service	459,659
Photocopy equipment rental	89,873
Photocopy equipment maintenance	15,084
Part-time bailiffs	12,828
Part-time court clerk employees	<u>412,029</u>
Total restricted categories	<u>1,496,717</u>

**SALLY HOWE SMITH, COURT CLERK
TULSA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2002**

Mandated budget categories:	
Law library	10,000
State judicial fund	<u>5,145,240</u>
Total mandated categories	<u>5,155,240</u>
Total deductions	<u>12,188,906</u>
Collections over (under) deductions	(1,037,871)
Beginning account balance	<u>1,297,733</u>
Ending account balance	<u>\$ 259,862</u>