

**SALLY HOWE-SMITH, COURT CLERK
TULSA 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

January 11, 2006

Sally Howe-Smith, Court Clerk
Tulsa County, Oklahoma

Transmitted herewith is the statutory report for the Tulsa 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 style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis3
Court Clerk Revolving Fund Analysis5

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 74103

Dear Ms. Howe-Smith:

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.

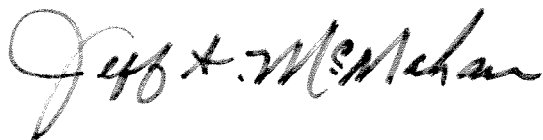
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Tulsa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

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

JEFF A. McMAHAN
State Auditor and Inspector

August 23, 2005

SALLY HOWE-SMITH, COURT CLERK
TULSA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:

Court fund fines, fees, and forfeitures	\$ 12,419,955
Cancelled vouchers	66,529
Interest earned on deposits	24,317
Total collections	<u>12,510,801</u>

Deductions:

Lump sum budget categories:

Juror expenses	712,750
Witness expenses	3,725
Indigent Defense Witness Expense	31,458
Trial court (attorneys)	307,373
OCIS training	382
Transcripts - appeals	113,736
Transcripts - preliminary & trial	74,504
General office supplies	126,972
Forms printing	56,595
Publications	13,294
Public defender programs	3,649,630
Postage and freight	147,889
Public defender travel	9,583
Microfilm supplies	9,141
Court reporter supplies	19,550
Utilities	470,951
General telephone expense	47,217
Long-distance telephone	783
Other expenses	296,935
Total lump sum categories	<u>6,092,468</u>

SALLY HOWE-SMITH, COURT CLERK
TULSA COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Restricted budget categories:	
Renovation and remodeling	37,923
Maintenance of court area	448,325
Part-time bailiffs	28,354
Furniture and fixtures	39,318
Equipment purchases	35,436
Maintenance of equipment	39,062
OCIS services	633,468
Photocopy equipment rental	102,035
Photocopy equipment maintenance	5,599
Part-time court clerk employees	500,857
Total restricted categories	<u>1,870,377</u>
Mandated budget categories:	
Law library	10,000
State judicial fund	5,382,471
Total mandated categories	<u>5,392,471</u>
Total deductions	<u>13,355,316</u>
Collections over (under) deductions	(844,515)
Beginning account balance	<u>1,706,043</u>
Ending account balance	<u><u>\$ 861,528</u></u>

SALLY HOWE-SMITH, COURT CLERK
TULSA COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005

Collections:	
Court fund revolving fees	\$ 478,070
Total collections	<u>478,070</u>
Deductions:	
Other	<u>2,120</u>
Total deductions	<u>2,120</u>
Collections over (under) deductions	475,950
Beginning account balance	<u>539,310</u>
Ending account balance	<u>\$ 1,015,260</u>