

**SALLY HOWE SMITH, COURT CLERK  
TULSA COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

June 22, 2007

Sally Howe Smith, Court Clerk  
Tulsa County, Oklahoma 74103

Transmitted herewith is the statutory report for the Tulsa County, Court Clerk, for the fiscal year ended June 30, 2006. 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 long horizontal line extending from the end of the name.

JEFF A. McMAHAN  
State Auditor and Inspector

**TABLE OF CONTENTS**

Introductory Information ..... ii  
Statutory Report of State Auditor and Inspector ..... 1  
Court Fund Account Analysis ..... 3  
Court Clerk Revolving Fund Analysis ..... 5

**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 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test Court Fund vouchers 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.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.
- Test 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.

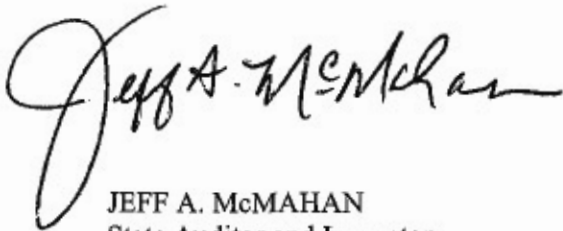
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Tulsa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

Based on the above reconciliations, tests, and procedures performed; the Court Clerk was collecting the correct fees and was 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 cursive script that reads "Jeff A. McMahon". The signature is written in black ink and is positioned to the left of the typed name.

JEFF A. McMAHAN  
State Auditor and Inspector

April 10, 2007

**SALLY HOWE SMITH, COURT CLERK  
TULSA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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Collections:

Court fund fines, fees, and forfeitures	\$ 12,397,439
Interest earned on deposit	49,251
Cancelled vouchers	9,984
Total collections	<u>12,456,674</u>

Deductions:

Lump sum budget categories:

Juror expenses	750,084
Witness expenses	6,660
Indigent defense witness expense	62,933
Trial court attorneys	417,317
Public defender programs	3,716,534
Public defender travel	4,646
Transcripts - preliminary & trial	51,597
Transcripts - appeals	155,491
OCIS computer training	791
General office supplies	99,065
Forms printing	61,407
Publications	20,919
Postage and freight	166,421
Microfilm supplies	11,411
Court reporter supplies	19,925
Gas, water, and electricity	508,482
General telephone expense	49,720
Long-distance telephone expense	765
Other expenses	297,491
Total lump sum categories	<u>6,401,659</u>

**SALLY HOWE SMITH, COURT CLERK  
TULSA COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2006**

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Restricted budget categories:	
Renovation and remodeling	43,656
Maintenance of court area(s)	416,992
Security for court areas	2,857
Furniture and fixtures	30,231
Equipment purchase	22,401
Maintenance of equipment	59,148
OCIS services	650,496
Photocopy equipment rental	96,997
Photocopy equipment maintenance	5,711
Part-time bailiffs	32,889
Court clerk employees	500,880
Total restricted categories	<u>1,862,258</u>
Mandated categories:	
Law library	10,000
State judicial fund	4,275,664
Total mandated categories	<u>4,285,664</u>
Total deductions	<u>12,549,581</u>
Collections over (under) deductions	(92,907)
Beginning account balance	<u>861,528</u>
Ending account balance	<u>\$ 768,621</u>



**SALLY HOWE SMITH, COURT CLERK  
TULSA COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2006**

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Collections:	
Court fund revolving fees	<u>\$ 457,079</u>
Total collections	<u>457,079</u>
Deductions:	
Lump sum budget categories:	
Clerk revolving fund disbursements	<u>6,042</u>
Total deductions	<u>6,042</u>
Collections over (under) deductions	451,037
Beginning account balance	<u>1,015,260</u>
Ending account balance	<u>\$ 1,466,297</u>