

**DARALENE KIDWELL, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

May 19, 2008


Daralene Kidwell, Court Clerk
Tillman County Courthouse
Frederick, Oklahoma 73542

Transmitted herewith is the statutory report for the Tillman County, Court Clerk, for the fiscal year ended June 30, 2007. 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,


MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

**DARALENE KIDWELL, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2007**

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**DARALENE KIDWELL, COURT CLERK
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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

Daralene Kidwell, Court Clerk
Tillman County Courthouse
Frederick, Oklahoma 73542

Dear Ms. Kidwell:

We have performed procedures for fiscal year 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 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 Tillman 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 Tillman 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,



MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

April 28, 2008

**DARALENE KIDWELL, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$	225,934
Interest earned on deposit		51
Total collections		225,985

Deductions:

Lump sum budget categories:

Juror expenses		5,781
Trial court attorneys		8,634
Mental health (attorneys)		105
Transcripts - preliminary & trial		277
Transcripts - appeals		189
General office supplies		2,733
Forms printing		495
Postage and freight		2,314
Court reporter supplies		562
Gas, water, electricity		14,260
General telephone expense		3,332
Long-distance telephone expense		786
Other expenses (robes, etc.)		183
Total lump sum categories		39,651

Restricted budget categories:

Renovation and remodeling		50,000
Maintenance of court area(s)		4,703
Security of court area(s)		330
Furniture and fixtures		1,560
Equipment purchases		1,771
Maintenance of equipment		8,208
OCIS services		13,348
Photocopy equipment rental		2,812
Part-time bailiffs		174
Court clerk employees		80,308
Total restricted categories		163,214

**DARALENE KIDWELL, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Mandated categories:	
Law library	5,000
State judicial fund	42,924
Total mandated categories	<u>47,924</u>
Total deductions	<u>250,789</u>
Collections over (under) deductions	(24,804)
Refunds	10
Cancelled vouchers	25,408
Beginning account balance	<u>36,842</u>
Ending account balance	<u><u>\$ 37,456</u></u>

**DARALENE KIDWELL, COURT CLERK
TILLMAN COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	<u>\$ 21,056</u>
Total collections	<u>21,056</u>
Deductions:	
Travel	2,410
Maintenance and operation	<u>4,212</u>
Total deductions	<u>6,622</u>
Collections over (under) deductions	14,434
Beginning account balance	<u>54,089</u>
Ending account balance	<u><u>\$ 68,523</u></u>



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