

**DELLA DUNNIGAN, COURT CLERK
WOODS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

September 14, 2004

Della Dunnigan, Court Clerk
Woods County, Oklahoma

Transmitted herewith is the statutory report for the Woods County, Court Clerk, for the fiscal year ended June 30, 2003. 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 cursive script that reads "Jeff A. McMahan".

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

Schedule of Findings and Recommendations6

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

Della Dunnigan, Court Clerk
Woods County Courthouse
Alva, Oklahoma 73717

Dear Ms. Dunnigan:

We have performed procedures for fiscal year 2003 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2003 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 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 Woods 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. With respect to the accounting for receipts, an exception was noted as a result of applying the procedures. The exception is identified in the attached Schedule of Findings and Recommendations.

We have prepared a 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 Woods 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

September 7, 2004

**DELLA DUNNIGAN, COURT CLERK
WOODS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Collections:

Court fund fines, fees, and forfeitures	\$ 238,980
Interest earned on deposit	450
Total collections	<u>239,430</u>

Deductions:

Lump sum budget categories:

Trial court attorneys	13,659
Mental health hearings (attorneys)	1,167
General office supplies	2,776
Forms printing	2,492
Publications	118
Books for records and indexes	1,435
Postage and freight	2,726
Court reporter supplies	451
Gas, water, and electricity	14,400
General telephone expense	1,595
Long-distance telephone expense	392
Other expenses	140
Total lump sum categories	<u>41,351</u>

Restricted budget categories:

Maintenance of court area(s)	1,322
Equipment purchases	39,478
Equipment rentals	792
Photocopy equipment rental	4,736
Maintenance of equipment	4,465
Part-time court clerk employees	43,050
Total restricted categories	<u>93,843</u>

**DELLA DUNNIGAN, COURT CLERK
WOODS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2003**

Mandated categories:	
Law library	5,000
State judicial fund	<u>69,998</u>
Total mandated categories	<u>74,998</u>
Total deductions	<u>210,192</u>
Collections over (under) deductions	29,238
Cancelled vouchers	10,000
Beginning account balance	<u>32,662</u>
Ending account balance	<u><u>\$ 71,900</u></u>

**DELLA DUNNIGAN, COURT CLERK
WOODS COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2003**

Collections:	
Court fund revolving fees	<u>\$ 7,193</u>
Total collections	<u>7,193</u>
Deductions:	
Office fixtures and furniture	888
Equipment purchases	<u>9,000</u>
Total deductions	<u>9,888</u>
Collections over (under) deductions	(2,695)
Beginning account balance	<u>10,083</u>
Ending account balance	<u><u>\$ 7,388</u></u>

**DELLA DUNNIGAN, COURT CLERK
WOODS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2003**

Finding – Duplicate Receipts

Criteria: Effective internal controls include that receipts be issued only once.

Condition: While testing receipts, it was noted that the system used by the Court Clerk allows access to reissue a receipt with the same number.

Recommendation: We recommend the Court Clerk implement policies and procedures to ensure receipts are issued only once. Additionally, we recommend that an audit trail report be ran on receipts at the end of each day to determine the activity of receipts that are issued and ensure the receipts are only issued once.

Management's Response: The Court Clerk's office is aware of the situation and will take precautions to maintain the accuracy of receipts.