

# WOODS COUNTY COURT CLERK

FOR THE YEAR ENDED  
JUNE 30, 2007

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**DELLA DUNNIGAN, COURT CLERK  
WOODS COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2007**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

October 13, 2007

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, 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,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

**DELLA DUNNIGAN, COURT CLERK  
WOODS COUNTY, OKLAHOMA  
STATUTORY REPORT  
JUNE 30, 2007**

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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 AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
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Della Dunnigan, Court Clerk  
Woods County Courthouse  
Alva, Oklahoma 73717

Dear Ms. Dunnigan:

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 receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- 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.

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 was collecting the correct fees and was 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 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 Court Clerk Revolving Fund vouchers, our findings are presented in the schedule of findings and responses.

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 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,



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ  
DEPUTY STATE AUDITOR & INSPECTOR

September 17, 2008

**DELLA DUNNIGAN, COURT CLERK  
WOODS COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 345,205
Interest earned on deposit	662
Total collections	<u>345,867</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	3,737
Trial court attorneys	26,108
Mental health hearings attorneys	1,300
Transcripts - preliminary and trial	217
General office supplies	3,963
Forms printing	3,137
Publications	64
Postage and freight	4,300
Court reporter supplies	843
Gas, water and electricity	14,400
General telephone expense	1,483
Long-distance telephone expense	392
Other expenses (robes, etc.)	250
Total lump sum categories	<u>60,194</u>
Restricted budget categories:	
Maintenance of court area(s)	1,186
Equipment purchases	20,899
Equipment rentals	740
Maintenance of equipment	14,696
Photocopy equipment rental	4,840
Part-time court clerk employees	74,643
Total restricted categories	<u>117,004</u>
Mandated categories:	
Law library	5,000
State judicial fund	172,615
Total mandated categories	<u>177,615</u>
Total deductions	<u>354,813</u>
Collections over (under) deductions	(8,946)
Beginning account balance	<u>57,871</u>
Ending account balance	<u>\$ 48,925</u>



**DELLA DUNNIGAN, COURT CLERK  
WOODS COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2007**

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Collections:	
Court fund revolving fees	\$ 25,652
Total collections	<u>25,652</u>
Deductions:	
Other expenses	1,562
Renovation and remodeling	11,973
Furniture and fixtures	814
Equipment purchases	3,896
Maintenance of equipment	173
Total deductions	<u>18,418</u>
Collections over (under) deductions	7,234
Beginning account balance	<u>28,024</u>
Ending account balance	<u>\$ 35,258</u>

**DELLA DUNNIGAN, COURT CLERK  
WOODS COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2007**

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**Finding 2007-1—Court Clerk Revolving Fund Claims**

Criteria: Accountability and stewardship are overall goals in the accounting for funds. To help ensure a proper accounting of funds, supporting documentation of expenditures with proper approvals should be maintained.

Condition: The Court Clerk inadvertently destroyed the claims for the Court Clerk Revolving Fund.

Effect: The lack of records compromises the County's accountability.

Recommendation: OSAI recommends that the Court Clerk maintain all supporting documentation for the Court Clerk Revolving Fund.

Views of responsible officials and planned corrective actions: The appropriate action is being taken involving the Revolving Fund.

**Finding 2007-2—Court Clerk Cash Fund**

Criteria: In accordance with 20 O.S. § 1304, the Court Clerk Revolving Fund should be accounted for as a cash fund.

Condition: Fiscal activities of the Court Clerk Revolving Fund are being accounted for in the Official Depository Account, which is not a cash fund as required by statute.

Effect: Accounting controls over the receipts and disbursements could be compromised.

Recommendation: OSAI recommends the Court Clerk Revolving Fund be transferred and set up as a cash fund in accordance with 20 O.S. § 1304.

Views of responsible officials and planned corrective actions: The appropriate action is being taken involving the Revolving Fund.



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