

**JENNY HOPKINS, COURT CLERK
WOODWARD COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

June 18, 2003

Jenny Hopkins, Court Clerk
Woodward County, Oklahoma

Transmitted herewith is the statutory report for the Woodward County, Court Clerk, for the fiscal year ended June 30, 2002. 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".

JEFF A. McMAHAN
State Auditor and Inspector

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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

Jenny Hopkins, Court Clerk
Woodward County Courthouse
Woodward, Oklahoma 73801

Dear Mrs. Hopkins:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002.

- 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 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 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 monthly reports, and the cash receipts journal is the representation of the Court Clerk.

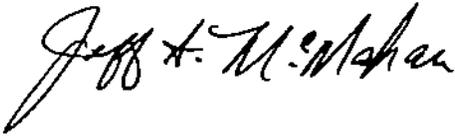
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Woodward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

We have prepared a detailed analysis of the Court Fund, which is presented following this report.

This report is intended for the information and use of the Woodward 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. McMAHAN". The signature is written in a cursive style with a large, sweeping initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

May 23, 2003

**JENNY HOPKINS, COURT CLERK
WOODWARD COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002**

Collections:

Court fund fines, fees, and forfeitures	\$ 516,393
Cancelled vouchers	40
Interest earned on deposit	1,002
Refunds	553
Total collections	<u>517,988</u>

Deductions:

Lump sum budget categories:

Juror expenses	3,418
Trial court attorneys	10,623
Transcripts-preliminary and trial	610
Transcripts-appeals	288
Mental health (attorneys)	2,461
General office supplies	5,785
Forms printing	2,696
OCIS computer training	383
Microfilm supplies	85
Postage and freight	10,000
Court reporter supplies	686
Publications	334
Books for records and indexes	735
Gas, water, electricity	12,542
General telephone expense	2,726
Long-distance telephone expense	518
Total lump sum categories	<u>53,890</u>

Restricted budget categories:

Security for court room	3,250
Furniture and fixtures	950
Equipment purchases	34,694
Equipment rentals	895
Photocopy equipment rental	3,430
Maintenance of equipment	15,725
Part-time bailiffs	105
OCIS services	25,564
Part-time court clerk employees	107,751
Total restricted categories	<u>192,364</u>

**JENNY HOPKINS, COURT CLERK
WOODWARD COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2002**

Mandated categories:	
Law library	7,000
State judicial fund	<u>299,677</u>
Total mandated categories	<u>306,677</u>
Total deductions	<u>552,931</u>
Collections over (under) deductions	(34,943)
Beginning account balance July 1, 2001	<u>143,906</u>
Ending account balance June 30, 2002	<u>\$ 108,963</u>