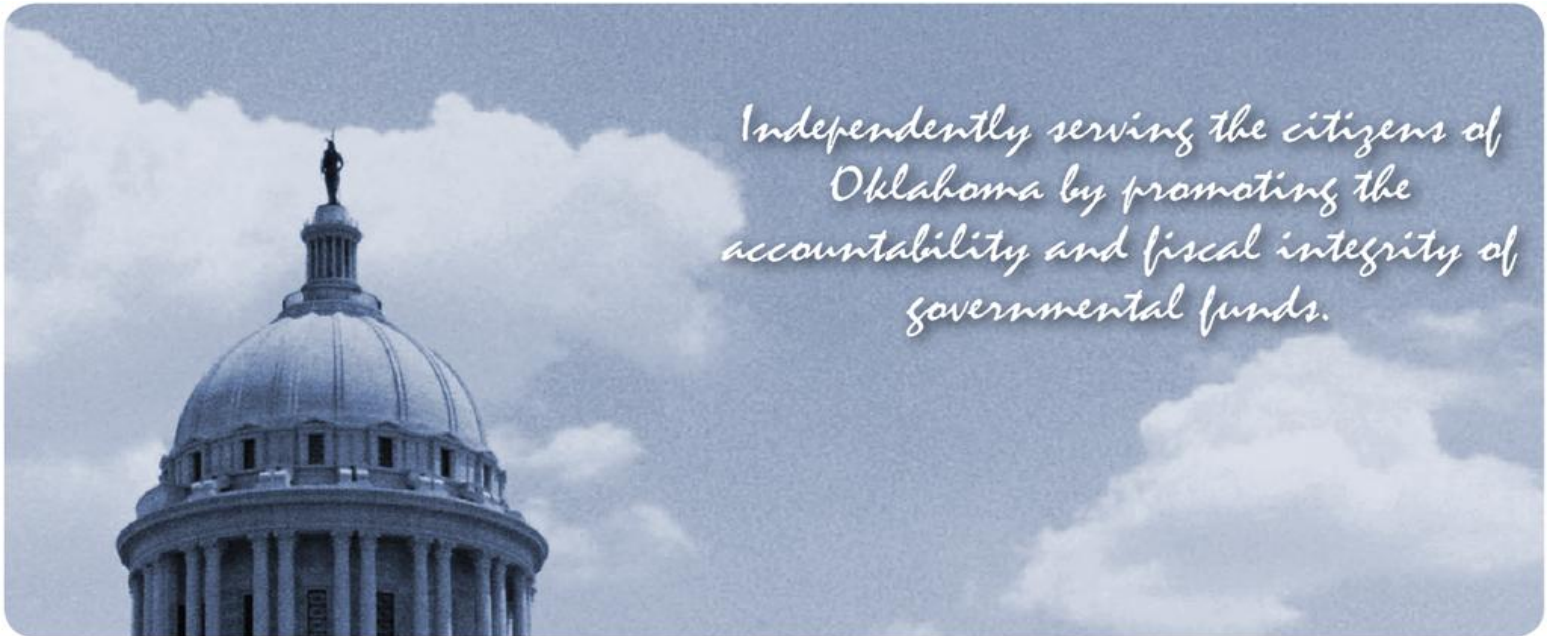


STATUTORY REPORT

DISTRICT ATTORNEY DISTRICT 12 TURNOVER

December 29, 2014



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**OFFICER TURNOVER STATUTORY REPORT
JANICE STEIDLEY, DISTRICT ATTORNEY
DISTRICT 12
ROGERS, CRAIG, AND MAYES COUNTIES
DECEMBER 29, 2014**

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Oklahoma State Auditor & Inspector

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June 17, 2015

Janice Steidley, District Attorney
District 12
Rogers County Courthouse
Claremore, Oklahoma 74017

Transmitted herewith is the Officer Turnover Statutory Report for District 12 for December 29, 2014. The engagement was conducted in accordance with 19 O.S. § 171.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



Oklahoma State Auditor & Inspector

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For the purpose of complying with 74 O.S. § 212.H, we have performed the following procedures for December, 29, 2014:

- Verify that equipment items on hand agree with inventory records maintained by the District.
- Determine whether the District Attorney's official Depository account balances with the County Treasurer.
- Determine that the District Attorney maintains a true and accurate inventory of all property seized in accordance with 63 O.S. § 2-506.K.
- Determine whether procedures are in place to ensure restitution is either returned to the merchant/victim or remitted to the proper state agency as unclaimed property.

Information addressed in this report is the representation of the respective officer.

Our officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended solely for the information and use of the management of Rogers County, Craig County, and Mayes County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

June 5, 2015

**OFFICER TURNOVER STATUTORY REPORT
JANICE STEIDLEY
DISTRICT 12 DISTRICT ATTORNEY
DECEMBER 29, 2014**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2014-1 - Procedures for Cancelled Vouchers and Bogus Check Balances Rogers County

Condition: Based on the records made available to our office at the time of fieldwork, we were unable to determine the amount of unclaimed restitution owed to merchants/victims. This balance is a cumulative amount as a result of vouchers not cashed by merchants/victims and subsequently cancelled.

Cause of Condition: The District Attorney's office does not have formal policies establishing procedures to ensure that returned or unpaid vouchers are examined to determine the current status of the merchant for the re-issuance of the restitution.

Effect of Condition: This condition resulted in the restitution fund not being properly cleared and payment of restitution not being received by the merchant/victim to which they are due.

Recommendation: OSAI recommends that management research and determine the location of the merchants so that restitution can be properly remitted. Management should then contact the proper agency for further direction to determine the manner in which the remaining unidentified balance should be distributed.

Incoming Official Response: The office was under previous administration during the time of the condition. This office is actively working on locating the merchant/victims to ensure they receive restitution. In the event that merchant/victims are unable to be located the funds will be transferred to the proper state agency as required.

Criteria: Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, and to obtain supporting documentation for transactions and items affecting management decisions.



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