

STATUTORY REPORT

ROGERS COUNTY COURT CLERK TURNOVER

December 27, 2012



*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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
CANDI CZAPANSKY
ROGER COUNTY COURT CLERK
DECEMBER 27, 2012**



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 17, 2013

BOARD OF COUNTY COMMISSIONERS
ROGERS COUNTY COURTHOUSE
CLAREMORE, OKLAHOMA 74017

Transmitted herewith is the Rogers County Officer Turnover Statutory Report for December 27, 2012. 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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Candi Czapansky
Rogers County Court Clerk
Rogers County Courthouse
Claremore, Oklahoma 74017

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 27, 2012:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officers.

Our county 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 the 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

January 16, 2013

COUNTY OFFICER TURNOVER STATUTORY REPORT
CANDI CZAPANSKY
ROGERS COUNTY COURT CLERK
DECEMBER 27, 2012

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-01—FIXED ASSETS INVENTORY

Condition: Based on test work performed, it appears that the Rogers County Court Clerk’s office is not maintaining up-to-date, accurate inventory records. The following deficiencies were observed:

- The following list contains multiple items listed on the various inventory summary reports prepared by the Court Clerk’s office that could not be located:

Asset Tag Number	Item Description	Cost/Price
J224.1	Canon Fax/Copy (transferred)	Unknown
L-211-2	Court Recorder/Leather Case	\$660
L-102-97	Steel Task Sec Chair (Black)	\$592.88
3L-110:6-7	2 Conference Tables	Unknown
3L-102:34-35	2 Task Chairs Black Leather	\$553 (x 2)
L.110.1-2	Conference Tables/Mahogany	Unknown
L.205.1	Copier	Unknown
L.110.5-6	2 Laminated Conference Tables	Unknown

- Several items were visually verified but not included on the inventory summary reports; however we had no way of determining the value of each item. These items are as follows:

Asset Tag Number	Item Description
J-299.1	Telephone System (in Server Room)
J-104.05	Two-Drawer Filing Cabinet (Disclaimer Trust in Main Office)
3L.110.17	White Office Chair (in Imaging)

- Not all of the County Court Clerk’s inventory or equipment items contained a county identification tag marked “Property of Rogers County”.
- The County Court Clerk’s office is not tracking the value of a majority of the inventory purchased in the Court Clerk’s office in order to maintain accurate inventory records.

Cause of Condition: Procedures have not been designed to implement internal controls over the safeguarding of fixed assets by performing an annual physical inventory count and maintaining fixed asset inventory records. Procedures have not been designed to ensure equipment is marked with county identification numbers and “Property of Rogers County.”

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Effect of Condition: When documentation of an annual inventory count is not maintained and duties are not adequately segregated, there is opportunity for misuse or loss of equipment. Additionally, when equipment is not marked with county identification numbers and “Property of Rogers County,” opportunities for misuse or loss of equipment can occur.

Recommendation: OSAI recommends that management implement controls to comply with 19 O.S. § 178.1. We also recommend that the Rogers County Court Clerk’s office perform an annual inventory count and retain documentation to verify that physical inventory counts are performed.

Management Response:

Income County Court Clerk: Due to the previous Court Clerk, being active officer at the time of the audit, and myself not taking office until January 2, 2013, as incoming Court Clerk, I am unable to provide a response, except by saying, the issues will be addressed. I agree this will be handled more appropriately in the future while I am acting as the Court Clerk for Rogers County.

Criteria: Title 19 § 178.1 states “The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500), and thereafter maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased, or otherwise coming into the custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter, or oftener in event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office”.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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