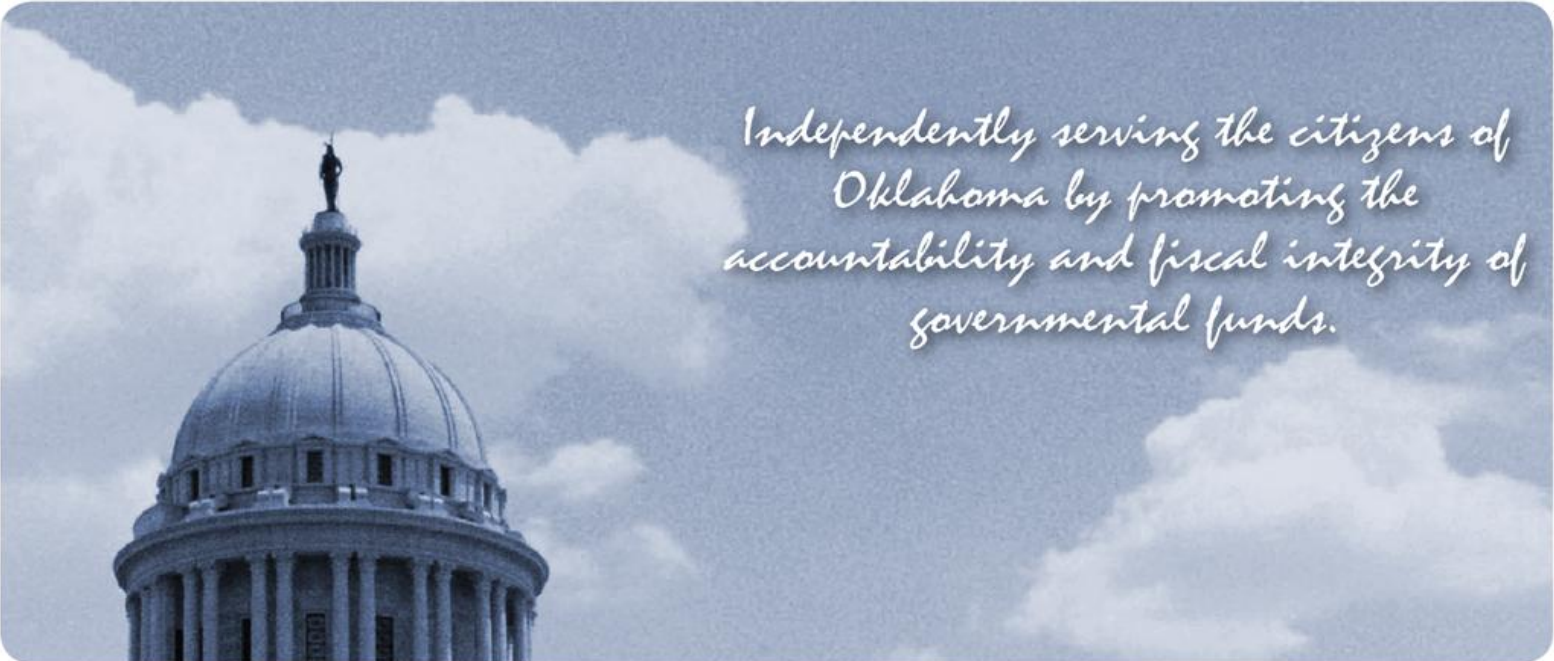


STATUTORY REPORT

# ROGERS COUNTY CLERK TURNOVER

December 30, 2016



*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  
ROBIN ANDERSON  
ROGERS COUNTY CLERK  
DECEMBER 30, 2016**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



# Oklahoma State Auditor & Inspector

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

May 1, 2017

BOARD OF COUNTY COMMISSIONERS  
ROGERS COUNTY COURTHOUSE  
CLAREMORE, OKLAHOMA 74017

Transmitted herewith is the Rogers County Officer Turnover Statutory Report for December 30, 2016. 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 that reads "Gary A. Jones".

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



# Oklahoma State Auditor & Inspector

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

Robin Anderson  
Rogers County 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 30, 2016:

- Verify that equipment items on hand agree with inventory records maintained 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that un-deposited cash reconciles to receipts.

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

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.

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

April 12, 2017

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**ROBIN ANDERSON**  
**ROGERS COUNTY CLERK**  
**DECEMBER 30, 2016**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2017-01 – Inadequate Internal Controls Over and Noncompliance Over Collections**

**Condition:** Based on inquiry and review, \$133.89 was found in an envelope on a shelf under the front counter. There was no indication receipts had been issued for these funds and the County Clerk was unaware of the existence of these funds. Therefore, it appears that receipts are not issued for all collections and not all funds received under the color of the office are deposited daily.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure all monies received under the color of the office have been receipted in and deposited on a daily basis.

**Effect of Condition:** This condition resulted in noncompliance with state statute and could result in misappropriation of funds.

**Recommendation:** The Oklahoma State Auditor and Inspector's (OSAI) office recommends that receipts be issued for all funds received, receipts be reconciled to collections by someone other than the person(s) receiving and receipting the collections, and all monies be deposited on a daily basis in order to comply with Title 19 O.S. § 682.

**Management Response:** I knew nothing about it until the day of the audit. One of the land records employees showed it to us and we were all appalled. We had always taught every employee that every penny had to be accounted for. Additionally, the employee that was keeping the money without receipting it is a former employee and had I known about it beforehand, I would have made her deposit it, reprimanded her, and terminated her for that reason.

**Criteria:** Accountability and stewardship are overall goals in evaluating management's accounting of funds. Internal controls should be designed to analyze and check accuracy and completeness. To help ensure proper accounting of funds, receipts should be issued for all monies received and all monies should be deposited on a daily basis.

Title 19 O.S. § 682 states in part, "It shall be the duty of each and every county officer, county board, county commission and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office, except that each county officer, county board, and county commission is hereby authorized to keep in the office, from this deposit, no more than One Thousand Five Hundred Dollars (\$1,500.00) to be used for their change needs...."

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
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**Finding 2017-02 – Noncompliance with Information Technology Goods or Services Bidding Requirements**

**Condition:** Based on inquiry and review, OSAI noted the County Clerk encumbered purchase order 009679 on June 23, 2016 in the amount of \$57,740.00 for the informational technology service of digital imaging; however, this service was not competitively bid by the County Clerk’s office.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure that all purchases defined in Title 19 O.S. §1505.B, which exceeds \$15,000.00, are competitively bid prior to purchasing.

**Effect of Condition:** This condition resulted in noncompliance with state statute.

**Recommendation:** OSAI recommends the Board of County Commissioners implement procedures to ensure statutory compliance with Title 19 O.S. § 1505B, which requires that items, including information technology and telecommunication goods and services over \$15,000 be competitively bid.

**Management Response:**

**County Clerk:** In June of 2016, the District Attorney’s office approved for us to have the vendor digitize the records because they are a sole source and there are no other vendors.

**Auditor Response:** According to the Rogers County District Attorney’s office, they had recommended to Ms. Anderson that she go out for bids for digital imaging as they did not believe it would qualify as a sole source.

**Criteria:** Title 19 O.S. § 1505.B provides the bidding procedures “for selecting a vendor for the purchase, lease purchase, or rental of supplies, materials, equipment and information technology and telecommunication goods and services used by the County”.

**Finding 2017-03 – Noncompliance with County Policy Regarding Compensatory Time Usage**

**Condition:** Upon inquiry and review of expenditure records for the County Clerk, OSAI noted the following:

- In addition to the County paying the First Deputy’s regular December 2016 payroll expenses, the County also paid her for 569.62 hours of compensatory time resulting in additional payroll expenses totaling \$16,035.14.
- The County Clerk did not enforce the County’s policy regarding the use of compensatory time resulting in the First Deputy accruing 355.06 more hours of compensatory time than she was allowed and the County paying out \$9,029.18 more than was required.

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- The timesheets maintained for the County Clerk's First Deputy from April 2013 to October 2016, and December 2016, did not indicate a date in which the first deputy and the County Clerk certified the accuracy of the time recorded.

**Cause of Condition:** County policies were not followed and enforced regarding the use of compensatory time. Additionally, policies and procedures have not been designed and implemented to ensure all timesheets are dated upon being prepared by the employee and reviewed and approved by the elected official.

**Effect of Condition:** These conditions resulted in noncompliance with County policy and overpayment for compensatory time accrued and could result in a financial hardship for the incoming officer.

**Recommendation:** OSAI recommends all employees and elected officials of the County adhere to the policies and procedures set forth by the County. Additionally, OSAI recommends that timesheets for all employees be prepared on a monthly basis, be reviewed for accuracy by a supervisor, and contain both a signature and a date from the employee and the supervisor certifying the accuracy of the time recorded.

**Management Response:** It is required by law to pay someone over-time when they leave employment. I have copies of the timesheets that were dated.

**Auditor Response:** According to County Policy, "compensatory time must be exhausted prior to using annual leave (vacation time)" and "upon separation employees are not entitled to payment of accumulated vacation leave and such accumulated leave shall be forfeited". Because the County Clerk did not require compensatory time to be used prior to vacation time, her 1<sup>st</sup> deputy was allowed to accrue and be paid for 355.06 more hours of compensatory time than she should have been.

Additionally, OSAI obtained timesheets from the County Clerk's office, who by statute is the official recordkeeper of the County.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions, and safeguarding assets from misappropriation. To help ensure a proper accounting of funds, all policies adopted by the County should be strictly adhered to and timesheets should be signed and dated by both the employee and the supervisor. .

Rogers County Employee Personnel Policy Handbook, modified December 1, 2012, which states "Compensatory time must be exhausted prior to using annual leave (vacation time)."



**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)