

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2001**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. 1991, § 3105 (B), 6 copies have been prepared and distributed at a cost of \$5.52. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

CLIFTON H. SCOTT
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.
100 STATE CAPITOL
OKLAHOMA CITY, OK 73105-4896
405/521-3495

October 2, 2002

To Candi Czapansky, Court Clerk
Rogers County, Oklahoma

Transmitted herewith is the statutory report of the Rogers County, Court Clerk, for the fiscal year ended June 30, 2001. 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 that is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in cursive script that reads "Clifton H. Scott".

Clifton H. Scott
State Auditor and Inspector

CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2001

TABLE OF CONTENTS

Introductory Information.....ii
Statutory Report of State Auditor and Inspector.....1
Court Fund Account Analysis.....3
Schedule of Findings and Recommendations5

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

CLIFTON H. SCOTT
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.
100 STATE CAPITOL
OKLAHOMA CITY, OK 73105-4896
405/521-3495

Candi Czapansky, Court Clerk
Rogers County Courthouse
Claremore, Oklahoma 74017

Dear Ms. Czapansky:

For the purposes of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2001.

- 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.

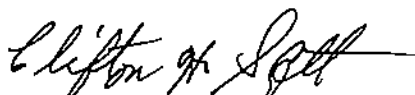
Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Rogers County.

Based on the above reconciliations, tests and procedures performed; the Court Clerk is collecting the correct fees and is properly accounting for them, except as noted below; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; except as noted below, 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. Exceptions were noted as a result of applying the procedures. Those exceptions are identified in the attached Schedule of Findings and Recommendations.

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 Rogers 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,



CLIFTON H. SCOTT
State Auditor and Inspector

June 18, 2002

CANDI CZAPANSKY, COURT CLERK
 ROGERS COUNTY, OKLAHOMA
 COURT FUND ACCOUNT ANALYSIS
 FOR THE YEAR ENDED JUNE 30, 2001

Collections:	
Court fund fines, fees, and forfeitures	\$1,382,219
Cancelled vouchers	17,112
Interest	<u>5,392</u>
Total collections	<u>1,404,723</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	53,769
Trial court (attorneys)	93,701
Mental health hearing attorneys	5,180
Guardian ad litem fees	2,441
Physician fees-mental health	8,100
Transcripts-preliminary and trial	6,030
Transcripts-appeals	11,647
Court computer system training	1,234
General office supplies	19,248
Forms printing	9,141
Publications	3,009
Books for records and indexes	1,336
Postage and freight	13,348
Court reporter supplies	2,652
Utilities	10,527
General telephone	10,413
Long distance telephone	959
Other	<u>2,294</u>
Total lump sum categories	<u>255,029</u>
Restricted budget categories:	
Renovation and remodeling	4,867
Maintenance of court area	6,000
Furniture and fixtures	39,130
Equipment purchases	41,387
Equipment rentals	1,142
Maintenance of equipment	8,618
Oklahoma court information systems service	68,720
Photo equipment rental	10,557
Photocopy equipment maintenance	3,715
Part-time bailiffs	4,002
Per-diem court reporters	440
Part-time court clerk employees	<u>527,862</u>
Total restricted categories	<u>716,440</u>

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2001**

Mandated budget categories:

Law library	9,000
State judicial fund	<u>515,898</u>
Total mandated categories	<u>524,898</u>
Total deductions	<u>1,496,367</u>
Excess collections over (under) deductions	(91,644)
Beginning account balance	<u>339,385</u>
Ending account balance	\$ <u>247,741</u>

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2001**

Finding 2001-01 (Repeat Finding)

Criteria: A basic objective of accounting principles generally accepted in the United States of America for government entities is to demonstrate accountability and stewardship to be used in evaluating managements accounting of funds. To ensure that all money received is deposited, cash and check receipts should agree with cash and checks deposited.

Condition: During the cash composition test work, it was noted that of the ten days tested for fiscal year 00-01 there were two days in which the cash and checks receipted did not match the cash and checks deposited. The overall receipted amounts agreed to the overall deposit amounts.

Effect: By not agreeing cash receipted to cash deposited and checks receipted to checks deposited could result in misappropriation of funds.

Recommendation: We recommend that cash and checks receipted agree to cash and checks deposited.

Management's Corrective Action Plan -

Contact Person: Candi Czpanky, Court Clerk

Anticipated Completion Date: Immediately

Corrective Action Planned: We have increased our effort to ensure that all receipt reports print out cash and checks taken in and are compared to the actual cash and checks deposited.

Finding 2000-02 (Repeat Finding)

Criteria: A basic objective of accounting principles generally accepted in the United States of America for governmental entities is to demonstrate accountability and stewardship to be used in evaluating management's accounting of funds. All invoice documentation should be cancelled upon payment.

Condition: Invoices were not cancelled upon payment.

Effect: By not canceling invoices, there is a higher probability that duplicate payments could be made.

Recommendation: We recommend that all invoices be cancelled upon payment.

Management's Corrective Action Plan:

Contact Person: Candi Czpanky, Court Clerk

Anticipated Completion Date: Immediately

Corrective Action Planned: All invoices will be cancelled and stamped "paid".