

**ROGERS
COUNTY
COURT CLERK**

FOR THE YEAR ENDED
JUNE 30, 2007

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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September 28, 2009

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

Transmitted herewith is the statutory report for the Rogers County Court Clerk for the fiscal year ended June 30, 2007. 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 blue ink that reads "Steve Burrage". The signature is written in a cursive style.

STEVE BURRAGE, CPA
STATE AUDITOR & 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.

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

Dear Ms. Czapansky:

We have performed procedures for fiscal year 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- Test Court Fund vouchers 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.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.

All information included in the reconciliations, the Court Fund appropriation ledger, the Court Clerk Revolving Fund, 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 Rogers County.

Based on the above reconciliations, tests, and procedures performed, the Court Clerk was collecting the correct fees and properly accounting for them; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; Court Clerk Revolving Fund expenditures were properly supported and approved; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity and District Court case balances reconciled with the County Treasurer's records. With respect to reconciling the Court Clerk Revolving Fund with the County Treasurer's records, our finding is included in the accompanying schedule of findings and responses.

We have prepared detailed analysis of the Court Fund Account and of the Court Clerk Revolving Fund, which are 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,



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

June 16, 2009

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund fines, fees, and forfeitures	\$ 2,078,175
Interest earned on deposit	854
Total collections	<u>2,079,029</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	43,264
Trial court attorneys	212,900
Appeals attorneys	8,439
Mental health attorneys	13,000
Guardians ad litem fees	30,178
Physician fees- mental health	25,900
Transcripts	26,845
Transcripts - appeals	20,679
General office supplies	24,342
Forms printing	9,060
Publications	2,458
Books for records, Indexes	1,715
Postage and freight	15,905
Court reporter supplies	3,465
Utilities	42,279
General telephone	6,783
Long-distance telephone	303
Other expenses (robes, etc.)	9,494
Total lump sum categories	<u>497,009</u>

Restricted budget categories:	
Maintenance of court area(s)	10,800
Furniture and fixtures	4,717
Equipment purchases	31,720
Equipment rentals	660
Maintenance of equipment	7,748
OCIS services	80,789
Photocopy equipment rental	9,861
Photocopy equipment maintenance	5,945
Part-time bailiffs	10,726
Per-diem court reporters	1,188
Part-time court clerk employees	<u>735,877</u>
Total restricted categories	<u>900,031</u>

continued on next page

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Mandated categories:	
Law library	9,000
State judicial fund	<u>601,936</u>
Total mandated categories	<u>610,936</u>
Total deductions	<u>2,007,976</u>
Collections over (under) deductions	71,053
Cancelled vouchers, refunds	9,857
Beginning account balance July 1, 2006	<u>226,132</u>
Ending account balance June 30, 2007	<u>\$ 307,042</u>

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	<u>\$ 171,243</u>
Total collections	<u>171,243</u>
Deductions:	
Other	<u>14,002</u>
Collections over (under) deductions	157,241
Beginning account balance July 1, 2006	<u>327,494</u>
Ending account balance June 30, 2007	<u>\$ 484,735</u>

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2007**

Finding 2007-02 – Reconciliation with County Treasurer

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. To help ensure a proper accounting of funds, a reconciliation should be performed monthly between the Treasurer's general ledger and the County Court Clerk's revolving fund ledger. Additionally, quarterly reports should be reviewed for correctness by someone other than the preparer.

Condition: Based on test work performed, it appears reconciliations are not being performed and maintained between the Treasurer's general ledger and the County Court Clerk's revolving fund ledger. We also noted that the first quarter ending balance was not used as the second quarter's beginning balance, and disbursements totaling \$12,000 were not reported on the first quarter's report.

Effect: By failing to prepare accurate reports and not reconciling accounts in a timely manner, there is an increased risk of misstatement or misappropriation of funds.

Recommendation: OSAI recommends management take steps to ensure that reports are prepared correctly, reconciliations are performed on a monthly basis, and that the reconciliations are approved and reviewed by someone other than the preparer.

Views of responsible officials and planned corrective actions: Management chose not to respond.



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