

**CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2005**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105 (B), 6 copies have been prepared and distributed at a cost of \$13.34. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 8, 2006

Candi Czapansky, Court Clerk
Rogers County, Oklahoma

Transmitted herewith is the statutory report for the Rogers County Court Clerk, for the fiscal year ended June 30, 2005. 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 cursive script that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

TABLE OF CONTENTS

Introductory Information ii
Statutory Report of State Auditor and Inspector 1
Court Fund Account Analysis 3
Court Clerk Revolving Fund Analysis 5

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

JEFF A. McMAHAN
State Auditor and Inspector

Candi Czapansky, Court Clerk
Rogers County Courthouse
Claremore, Oklahoma 74018

Dear Ms. Czapansky:

We have performed procedures for fiscal year 2005 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2005 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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 Court Clerk Revolving Fund vouchers issued to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- 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 Court Clerk Revolving 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 Court Clerk Revolving Fund, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

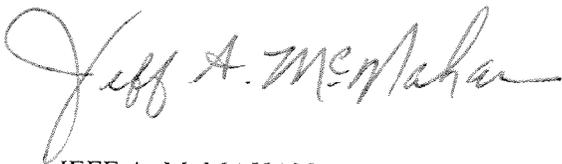
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Rogers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

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees and is 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, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records.

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,

A handwritten signature in cursive script that reads "Jeff A. McMahon". The signature is written in dark ink and is positioned above the printed name and title.

JEFF A. McMAHAN
State Auditor and Inspector

July 27, 2006

CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:

Court fund fines, fees, and forfeitures	\$ 1,797,847
Interest earned on deposits	<u>772</u>
Total collections	<u>1,798,619</u>

Deductions:

Lump sum budget categories:

Juror expenses	57,462
Indigent defense witness expense	2,373
Trial court (attorneys)	174,755
Mental health (attorneys)	12,000
Guardians ad litem fees	19,163
Physician fees-mental health	21,200
Transcripts - preliminary & trial	31,995
Transcripts-appeals	23,350
General office supplies	19,691
Forms printing	9,077
Publications	1,338
Books for records and indexes	1,337
Postage and freight	18,772
Court reporter supplies	3,426
Gas, water, electricity	18,448
General telephone expenses	6,246
Long distance telephone expense	270
Other expenses	<u>4,182</u>
Total lump sum categories	<u>425,085</u>

CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Restricted budget categories:	
Renovations and remodeling	5,880
Maintenance of court area	10,800
Security for court area	2,025
Furniture & fixtures	11,624
Equipment purchases	2,016
Equipment rentals	633
Maintenance of equipment	29,794
OCIS services	57,792
Photocopy equipment rental	13,020
Photocopy equipment maintenance	6,136
Part-time bailiffs	14,007
Per-diem court reporters	447
Part-time court clerk employees	671,794
Total restricted categories	825,968
Mandated budget categories:	
Law library	9,000
State judicial fund	568,417
Total mandated categories	577,417
Total deductions	1,828,470
Collections over (under) deductions	(29,851)
Beginning account balance	233,391
Ending account balance	\$ 203,540

CANDI CZAPANSKY, COURT CLERK
ROGERS COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005

Collections:	
Court fund revolving fees	\$ 85,456
Total collections	<u>85,456</u>
Deductions:	
Expenditures	<u>17,784</u>
Total expenditures	<u>17,784</u>
Collections over (under) deductions	67,672
Beginning account balance	<u>154,249</u>
Ending account balance	<u><u>\$ 221,921</u></u>