

STATUTORY REPORT

# ATOKA COUNTY TREASURER

February 28, 2017



*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

**CARLA JACKSON, COUNTY TREASURER  
ATOKA COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
FEBRUARY 28, 2017**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212, 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

June 6, 2017

BOARD OF COUNTY COMMISSIONERS  
ATOKA COUNTY COURTHOUSE  
ATOKA, OKLAHOMA 74525

Transmitted herewith is the Atoka County Treasurer Statutory Report for February 28, 2017. The engagement was conducted in accordance with 74 O.S. § 212.

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". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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



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Carla Jackson, Atoka County Treasurer  
Atoka County Courthouse  
Atoka, Oklahoma 74525

Dear Ms. Jackson:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures:

- Determine whether bank reconciliations are properly performed, visually verify the certificates of deposit, and confirm the investments.
- Determine whether subsidiary records are reconciled to the general ledger.
- Determine whether deposits and invested funds are secured by pledged collateral.

All information included in the bank reconciliations, the investment ledger, the subsidiary ledgers, and the general ledger is the representation of the County Treasurer.

Our county treasurer statutory engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any basic financial statement of Atoka County.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended for the information and use of the management of the County. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in blue ink that reads "Gary A. Jones".

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

March 20, 2017

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2017-3 – Official Depository Bank Reconciliation – Unidentified Reconciling Items**

**Condition:** During a review of the official depository bank account reconciliation to the general ledger, we noted reconciling items totaling \$2,840.81 that could not be confirmed.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure a true and accurate monthly reconciliation occurs between the general ledger and the official depository bank account.

**Effect of Condition:** This condition could result in unrecorded transactions, misstated financial reports, undetected errors, misappropriation of funds, or clerical errors that are not detected in a timely manner.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office recommends the bank balance for the official depository account be reconciled each month to the general ledger balance with all reconciling items documented.

**Management Response:** We know this and are working on getting it reconciled as soon as possible.

**Criteria:** An important aspect of internal control is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by the entity's governing body, management, and other personnel, designed to provide reasonable assurance that financial records are timely reconciled and financial ledgers are maintained in an accurate and complete manner.



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