

**MECHILLE CALHOUN, COUNTY TREASURER
BEAVER COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
JUNE 10, 2008**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

July 9, 2008

BOARD OF COUNTY COMMISSIONERS
BEAVER COUNTY, OKLAHOMA
BEAVER, OKLAHOMA 73932

Transmitted herewith is the Beaver County Treasurer Statutory Report for June 10, 2008. The engagement was conducted in accordance with 74 O.S. § 212.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

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 "Michelle R. Day".

MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Mechille Calhoun, County Treasurer
Beaver County Courthouse
Beaver, Oklahoma 73932

Dear Ms. Calhoun:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for June 10, 2008:

- We reviewed the bank reconciliations, visually verified the certificates of deposit, and confirmed the investments.
- We reconciled the subsidiary records to the general ledger.
- We reviewed the pledged collateral securing the deposits and also the collateral securing invested funds.

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 general-purpose financial statements of Beaver County.

Based on the above reconciliations, visual verification, and confirmation procedures performed, the cash and investments of the County are supported by accounting and bank records and are adequately secured to prevent loss in the event of a bank failure.

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.

Sincerely,

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

June 11, 2008



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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