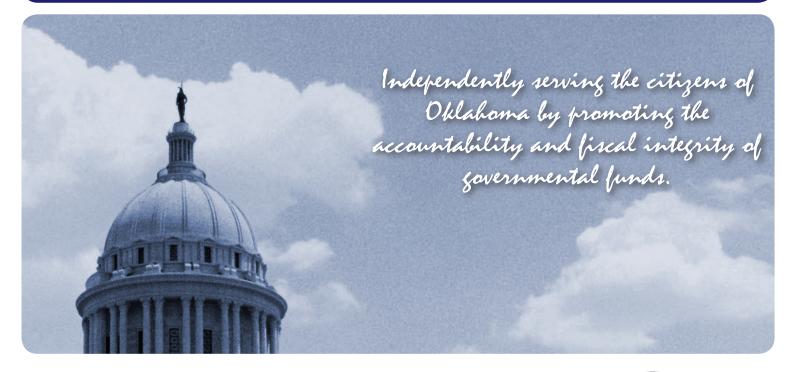
## STATUTORY REPORT

## BECKHAM COUNTY TREASURER

April 5, 2011





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE

## JANETTE CORNELIUS, COUNTY TREASURER BECKHAM COUNTY, OKLAHOMA TREASURER STATUTORY REPORT APRIL 5, 2011

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 (<u>www.sai.ok.gov</u>) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



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April 28, 2011

BOARD OF COUNTY COMMISSIONERS BECKHAM COUNTY COURTHOUSE SAYRE, OKLAHOMA 73662

Transmitted herewith is the Beckham County Treasurer Statutory Report for April 5, 2011. 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,

Sany after

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



## **Oklahoma State Auditor & Inspector**

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Janette Cornelius, County Treasurer Beckham County Courthouse Sayre, Oklahoma 73662

Dear Ms. Cornelius:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for April 5, 2011:

- Review bank reconciliations, visually verify certificates of deposit, and confirm investments.
- Determine whether subsidiary records reconcile to the general ledger.
- Review pledged collateral securing deposits and 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 Beckham County.

Based on the above bank reconciliations, visual verification, and confirmation procedures performed, 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,

Sany afto

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

April 6, 2011



OFFICE OF THE STATE AUDITOR AND INSPECTOR 2300 N. LINCOLN BOULEVARD, ROOM 100 OKLAHOMA CITY, OK 73105-4896

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