

STATUTORY REPORT

# CADDO COUNTY TREASURER

November 30, 2013



*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

**STAN JENNINGS, COUNTY TREASURER  
CADDO COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
NOVEMBER 30, 2013**

---

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 Collection, pursuant to 74 O.S. § 3105.B.



# Oklahoma State Auditor & Inspector

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

February 19, 2014

BOARD OF COUNTY COMMISSIONERS  
CADDO COUNTY COURTHOUSE  
ANADARKO, OKLAHOMA 73005

Transmitted herewith is the Caddo County Treasurer Statutory Report for November 30, 2013. 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".

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

Stan Jennings, Caddo County Treasurer  
Caddo County Courthouse  
Anadarko, Oklahoma 73005

Dear Mr. Jennings:

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 Caddo 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, appearing to read "Gary A. Jones".

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

January 13, 2014

**STAN JENNINGS, COUNTY TREASURER  
CADDO COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
NOVEMBER 30, 2013**

---

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2014-1—Cash on Hand Balances**

**Condition:** The County Treasurer’s office had listed on the general ledger a total of \$900.00, which included the cash in the offices of the Treasurer, Court Clerk, County Clerk, and Health Department. Cash counts for these offices totaled \$960.00. The Court Clerk had \$60.00 more in the office change fund than the amount reported on the Treasurer’s general ledger.

**Cause of Condition:** The total cash on hand in each office has not been updated each year to reflect the amount actually held in each office.

**Effect of Condition:** This condition resulted in the general ledger being misstated in the amount of \$60.00.

**Recommendation:** OSAI recommends management be aware of this condition, and on a yearly basis have each office report to the Treasurer the total cash in each office. The most effective controls lie in management’s overseeing of office operations and a periodic review of operations.

**Management Response:** Each office has been requested to advise the Treasurer’s office of any cash fund increases and will be asked to notify the Treasurer’s office of cash funds on hand at the beginning of each fiscal year and of any increases thereafter.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. To ensure a proper accounting of funds, total cash held in each office should be accurately recorded on the Treasurer’s general ledger.



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

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)