

STATUTORY REPORT

# CANADIAN COUNTY TREASURER

March 28, 2011



*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

**DAVID RADCLIFF, COUNTY TREASURER  
CANADIAN COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
MARCH 28, 2011**

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# Oklahoma State Auditor & Inspector

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May 31, 2011

BOARD OF COUNTY COMMISSIONERS  
CANADIAN COUNTY COURTHOUSE  
EL RENO, OKLAHOMA 73036

Transmitted herewith is the Canadian County Treasurer Statutory Report for March 28, 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,

A handwritten signature in blue ink, reading "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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



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David Radcliff, County Treasurer  
Canadian County Courthouse  
El Reno, Oklahoma 73036

Dear Mr. Radcliff:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for March 28, 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 Canadian 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. However, in performing the procedures, we noted two matters of accounts not being listed on the general ledger. Our findings are presented in the accompanying schedule of findings and responses.

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

April 7, 2011

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2011-1—Automated Clearing House (ACH) Bank Account**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, all funds in the name of the County should be included on the general ledger accounting system.

Condition: The Treasurer's office did not report the Automated Clearing House (ACH) bank account on the general ledger.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the Treasurer report all bank accounts on the general ledger to adequately account for all bank activity in the name of the County.

Views of responsible officials and planned corrective actions: County chose not to respond.

**Finding 2011-2—Unrecorded Receipted Transactions**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, all funds in the name of the County should be included on the general ledger accounting system.

Condition: At the date of our review, March 28, 2011, the County had two transactions that had been outstanding since the month of January 2011 totaling \$199.96. The first transaction was dated January 24, 2011, in the amount of \$77.35 and the second transaction was dated January 26, 2011, in the amount of \$122.61.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the Treasurer issue pre-numbered duplicate receipts for revenue received in a timely manner, to provide accountability and stewardship over County funds.

Views of responsible officials and planned corrective actions: County chose not to respond.



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