

STATUTORY REPORT

CANADIAN COUNTY TREASURER TURNOVER

June 30, 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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DAVID RADCLIFF
CANADIAN COUNTY TREASURER
JUNE 30, 2011**

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Oklahoma State Auditor & Inspector

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July 14, 2011

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

Transmitted herewith is the Canadian County Officer Turnover Statutory Report for June 30, 2011. The engagement was conducted in accordance with 19 O.S. § 171.

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 "Gary A. Jones". The signature is fluid and cursive.

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



Oklahoma State Auditor & Inspector

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

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for June 30, 2011:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the County Treasurer's account balances reconcile with bank records, and all funds are properly covered by pledged collateral per 62 O.S. § 511.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

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

July 13, 2011

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DAVID RADCLIFF
CANADIAN COUNTY TREASURER
JUNE 30, 2011**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2011-1—Reconciliations

Criteria: Effective accounting procedures and internal controls are necessary to ensure stewardship and accountability of public funds. Safeguarding controls are an aspect of internal controls. Safeguarding controls relate to the prevention or timely detection of unauthorized transaction and unauthorized access to assets. Failure to perform tasks that are part of internal controls, such as reconciliations not performed or not timely prepared, are deficiencies in internal control.

Condition: During our review, we were unable to reconcile the County's Official Depository Account to the bank statement.

Effect: This condition could result in inaccurate records or incomplete information.

Recommendation: OSAI recommends the County reconcile the general ledger to the bank statement on a regular basis. Also, any items outstanding for a significant amount of time should be investigated and adjusted if needed.

Views of responsible officials and planned corrective actions: During the recent exit review, the County's Official Depository was out of balance due to the timing of actual deposits of payments and the deposit slips brought to our office for receipt. There was also one \$30.00 item that was basically unclaimed. The office which it belonged could not match it with their records and we could not register a receipt until they had done so. We have sent a letter to ALL County offices requesting that they give us all information pertaining to monies they expect by ACH and instructions on receipting such. In addition, the County Clerk worked with us and we have set up a user account with the IRS through their Internet Payment Platform (IPP) that will enable both of our offices to track payments and not have outstanding ACH amounts from that source. The Treasurer's office pulls our bank records daily through BOK's Netconnect so that all ACH monies can be identified and receipted quickly and correctly.



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