

STATUTORY REPORT

CARTER COUNTY TREASURER

November 30, 2013



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

**MARSHA COLLINS, COUNTY TREASURER
CARTER COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
NOVEMBER 30, 2013**

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Oklahoma State Auditor & Inspector

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March 11, 2014

BOARD OF COUNTY COMMISSIONERS
CARTER COUNTY COURTHOUSE
ARDMORE, OKLAHOMA 73402

Transmitted herewith is the Carter 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, appearing to read "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

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Marsha Collins, Carter County Treasurer
Carter County Courthouse
Ardmore, Oklahoma 73402

Dear Ms. Collins:

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 Carter County.

Based on our procedures performed, there were no exceptions noted..

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 9, 2014



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
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