

STATUTORY REPORT

# CHEROKEE COUNTY TREASURER

July 2, 2015



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

**PATSY STAFFORD, COUNTY TREASURER  
CHEROKEE COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
JULY 2, 2015**

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# Oklahoma State Auditor & Inspector

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

November 16, 2015

BOARD OF COUNTY COMMISSIONERS  
CHEROKEE COUNTY COURTHOUSE  
TAHLEQUAH, OKLAHOMA 74464

Transmitted herewith is the Cherokee County Treasurer Statutory Report for July 2, 2015. 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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Patsy Stafford, Cherokee County Treasurer  
Cherokee County Courthouse  
Tahlequah, Oklahoma 74464

Dear Ms. Stafford:

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 that equipment items on hand agree with inventory records filed with the County Clerk per 19 O.S. § 178.1.
- Determine that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.

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 Cherokee 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

July 27, 2015



**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
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