

**CHOCTAW  
COUNTY  
TREASURER**

**FEBRUARY 26, 2010**

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**ARLENE MINCHEY, COUNTY TREASURER  
CHOCTAW COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
FEBRUARY 26, 2010**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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July 12, 2010

BOARD OF COUNTY COMMISSIONERS  
CHOCTAW COUNTY COURTHOUSE  
HUGO, OKLAHOMA 74743

Transmitted herewith is the Choctaw County Treasurer Statutory Report for February 26, 2010. 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 that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Arlene Minchey, County Treasurer  
Choctaw County Courthouse  
Hugo, Oklahoma 74743

Dear Ms. Minchey:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for February 26, 2010:

- 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 Choctaw County.

Based on the above subsidiary record reconciliations, visual verification, and confirmation procedures performed, the cash and investments of the County are supported by accounting records, and are adequately secured to prevent loss in the event of a bank failure. With respect to the matter of bank reconciliations, our finding is 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.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

June 7, 2010

**ARLENE MINCHEY, COUNTY TREASURER  
CHOCTAW COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2010-1—Bank Reconciliations**

Criteria: Safeguarding controls are an aspect of internal control. Safeguarding controls relate to the prevention or timely detection of unauthorized transactions and unauthorized access to assets. Failure to perform tasks that are part of internal controls, such as reconciling bank statements to the general ledger, are deficiencies in internal control.

Condition: The General Fund Account reconciliation for February 2010 reflected an unidentified variance of \$18.78. The Official Depository Account reconciliation reflected an unidentified variance of \$277.50

Effect: This condition could result in incomplete and inaccurate records, incomplete information, or misappropriation of funds.

Recommendation: OSAI recommends that the Treasurer reconcile all bank accounts monthly to the General Ledger. All unknown variances should be promptly investigated and reconciled.

Views of responsible officials and planned corrective actions: The County Treasurer stated they now have identified the unidentified variances on the General and Depository Bank Account to a consistent amount for the past year.

OSAI Response: The County Treasurer should continue to work to eliminate ongoing variances between the General Ledger and all bank accounts.



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