CIMARRON COUNTY TREASURER

Statutory Report

May 31, 2020

Cindy Byrd, CPA
State Auditor & Inspector
JENNY RICHARDSON, COUNTY TREASURER
CIMARRON COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
MAY 31, 2020
August 31, 2020

BOARD OF COUNTY COMMISSIONERS
CIMARRON COUNTY COURTHOUSE
BOISE CITY, OKLAHOMA 73933

Transmitted herewith is the Cimarron County Treasurer Statutory Report for May 31, 2020. 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,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR
Jenny Richardson, Cimarron County Treasurer  
Cimarron County Courthouse  
Boise City, Oklahoma 73933

Dear Ms. Richardson:

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 Cimarron 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.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR  
June 18, 2020