

STATUTORY REPORT

COMANCHE COUNTY TREASURER

April 10, 2014



*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
BARBARA BURK
COMANCHE COUNTY TREASURER
APRIL 10, 2014**

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Oklahoma State Auditor & Inspector

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May 9, 2014

BOARD OF COUNTY COMMISSIONERS
COMANCHE COUNTY COURTHOUSE
LAWTON, OKLAHOMA 73501

Transmitted herewith is the Comanche County Officer Turnover Statutory Report for April 10, 2014. The engagement was conducted in accordance with 19 O.S. § 171.

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 that reads "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

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Ms. Barbara Burk
Comanche County Treasurer
Comanche County Courthouse
Lawton, Oklahoma 73501

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for April 10, 2014:

- Verified that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verified 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.
- Verified that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verified that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verified that the County Treasurer's account balances reconcile with bank records, visually verified the certificates of deposit and confirmed the investments, reconciled the subsidiary records to the general ledger, 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, there were no exceptions noted.

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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

April 14, 2014



OFFICE OF THE STATE AUDITOR & INSPECTOR
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