

STATUTORY REPORT

COMANCHE COUNTY TREASURER

February 3, 2012



*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

**BARBARA BURK, COMANCHE COUNTY TREASURER
COMANCHE COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
FEBRUARY 3, 2012**

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Oklahoma State Auditor & Inspector

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March 6, 2012

BOARD OF COUNTY COMMISSIONERS
COMANCHE COUNTY COURTHOUSE
LAWTON, OKLAHOMA 73501

Transmitted herewith is the Comanche County Treasurer Statutory Report for February 3, 2012. 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, reading "Gary A. Jones".

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



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

Dear Ms. Burk:

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 general-purpose financial statements of the County.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

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

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2012-1—Unrecorded Activity

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, all funds in the County should be included in the general ledger accounting systems.

Condition: At the date of the review, it was noted the EFTPS bank statement account activity of \$25,199.03 was not reflected on the general ledger. The general ledger reflected only \$.01 as the balance of the bank account.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the County Treasurer record transactions in a timely manner on the general ledger, and management review and approve accounting transactions.

Management Response: We will have to add a line item to the fund portion of the general ledger in order to track and maintain the deposits and transfers of the EFTPS bank account. This line will be named the EFTPS bank fund and will reflect the same activity as the bank account line does on the bank portion of the general ledger. These activities will be posted through journal entries on the County Treasurer's daily report.

Finding 2012-2—Treasurer Cash on Hand

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, all funds in the County should be included in the general ledger accounting systems.

Condition: While performing cash counts throughout the County Treasurer's office on February 6, 2012, a total of 7 cash drawers with total "cash on hand" change funds was \$375.00. The general ledger reflected for the County Treasurer's office total "cash on hand" change funds of \$350.00.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation OSAI recommends the County Treasurer record transactions in a timely manner on the general ledger, and management review and approve accounting transactions.

Management Response: We have an over/under till that was counted with all the other tills in the office by the auditor. We keep \$25.00 in this till to conduct payments for taxes that are long or short by \$2.00

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or under. This till was set up in 2007 by Resolution to our Board of County Commissioners. We currently have the following cashier tills in place:

Front Counter: 3 cashier's tills	\$75.00 each	(\$225.00)
Save (till not in use)*	\$75.00	(\$75.00)
Bookkeeping	\$25.00	(\$25.00)
Senior Third Deputy (Posts payments from Abstract & Title companies and Overflow from front counter)	\$25.00	(\$25.00) (\$350.00)

*The amount of cash on hand will be lowered by \$75.00 due to eliminating the cashier till kept in the safe. Our walk in customer load is not heavy enough anymore to support the need for a fourth till at the front counter. The \$75.00 will be deposited back into the Treasurer's Resale Account, leaving the balance of the Treasurer's cash on hand to be \$275.00.



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