

# COTTON COUNTY COUNTY CLERK TURNOVER

SEPTEMBER 23, 2008

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
LINDA THOMPSON, COUNTY CLERK  
COTTON COUNTY, OKLAHOMA  
SEPTEMBER 23, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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October 6, 2008

BOARD OF COUNTY COMMISSIONERS  
COTTON COUNTY COURTHOUSE  
WALTERS, OKLAHOMA 73572


Transmitted herewith is the Cotton County Clerk Officer Turnover Statutory Report for September 23, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

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,

  
STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

  
MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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Ms. Linda Thompson  
Cotton County Clerk  
Cotton County Courthouse  
Walters, Oklahoma 73572

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for September 23, 2008:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify 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.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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, equipment items on hand agreed with inventory records; the amount of total claims approved for the operation of said Office was not in excess of limitations; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office is on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts.

This report is intended for the information and use of the management of the County. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

September 23, 2008





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