

CREEK COUNTY TREASURER TURNOVER

JUNE 30, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

COUNTY OFFICER TURNOVER REPORT
KATHY ANGLIN
CREEK COUNTY TREASURER
JUNE 30, 2008

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven (7) copies have been prepared and distributed at a cost of \$11.02. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

September 5, 2008

BOARD OF COUNTY COMMISSIONERS
CREEK COUNTY COURTHOUSE
SAPULPA, OKLAHOMA 74066

Transmitted herewith is the Creek County Treasurer, Officer Turnover Report for June 30, 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,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

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



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

Kathy Anglin
Creek County Treasurer
Creek County Courthouse
Sapulpa, Oklahoma 74066

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for June 30, 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 County Treasurer's account balances reconcile with bank records.

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; the County Treasurer's depository account balances reconciled with bank records. With respect to the monthly report filed with the County Clerk, our finding is presented in the accompanying schedule of findings and responses.

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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



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

August 11, 2008

**KATHY ANGLIN, COUNTY TREASURER
CREEK COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES**

Finding 2008-01 – Monthly Official Reports

Criteria: According to 19 O.S. § 684, it shall be the further duty of all such officers, boards, commissions and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month together with an itemized statement of the amount and purpose of all vouchers issued in disbursement distribution and transfer thereof.

Condition: The Treasurer does not submit a monthly report of the County Treasurer's depository account to the County Clerk.

Effect: The County Treasurer is not in compliance with state statutes.

Recommendation: We recommend the County Treasurer implement policies and procedures to comply and ensure that a monthly report reflecting the collections and disbursements for the month and the ending balances of the Treasurer's official depository account is filed with the County Clerk.

Views of responsible officials and planned correction actions: Management chose not to respond.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.STATE.OK.US