

STATUTORY REPORT

JACKSON COUNTY TREASURER

January 16, 2013



*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

**RENEE HOWARD, COUNTY TREASURER
JACKSON COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
JANUARY 16, 2013**

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Oklahoma State Auditor & Inspector

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February 4, 2013

BOARD OF COUNTY COMMISSIONERS
JACKSON COUNTY COURTHOUSE
ALTUS, OKLAHOMA 73521

Transmitted herewith is the Jackson County Treasurer Statutory Report for January 16, 2013. 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 that reads "Gary A. Jones".

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



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Renee Howard, Jackson County Treasurer
Jackson County Courthouse
Altus, Oklahoma 73521

Dear Ms. Howard:

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 Jackson 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.

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

January 17, 2013

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1—Cash on Hand Balances

Condition: The County Treasurer's office had listed on the general ledger a total of \$575.00, which included the cash in the offices of the Treasurer, Court Clerk, District Attorney, and Health Department. Cash counts for these offices totaled \$725.00. The Court Clerk had \$150.00 more in the office change fund than the amount reported on the Treasurer's general ledger.

Cause of Condition: The total cash on hand in each office has not been updated each year to reflect the amount actually held in each office.

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

Recommendation: OSAI recommends management be aware of this condition, and on a yearly basis have each office report to the Treasurer the total cash in each office. The most effective controls lie in management's overseeing of office operations and a periodic review of operations.

Management Response: Each office has been requested to advise the Treasurer's office of any cash fund increases and will be asked to notify the Treasurer's office of cash funds on hand at the beginning of each fiscal year and of any increases thereafter.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, total cash held in each office should be recorded on the Treasurer's books.



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