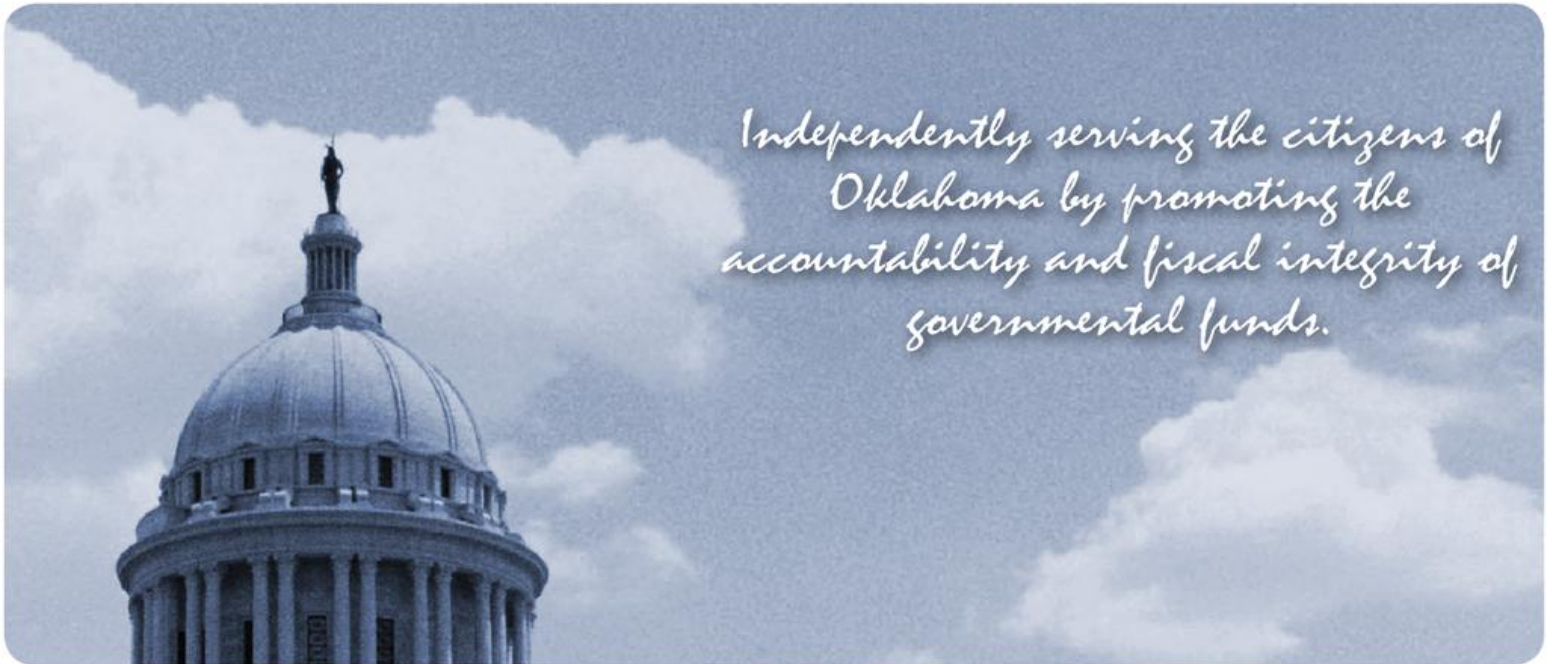


STATUTORY REPORT

JACKSON COUNTY TREASURER

February 28, 2015



*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
FEBRUARY 28, 2015**

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Oklahoma State Auditor & Inspector

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April 29, 2015

BOARD OF COUNTY COMMISSIONERS
JACKSON COUNTY COURTHOUSE
ALTUS, OKLAHOMA 73521

Transmitted herewith is the Jackson County Treasurer Statutory Report for February 28, 2015. 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, appearing to read "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

March 19, 2015

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-1 – Noncompliance with Statutory Requirements of Mobile Home Refunds

Condition: Upon inquiry and the observation of records, it was noted the Jackson County Treasurer does not refund all overpayments of pre-paid mobile home tax in accordance with 68 O.S. § 2871. The County Treasurer issues a letter to individuals who overpaid allowing 60 days to retrieve the refund or it will be forfeited to the County.

From July 1, 2014 through February 28 2015, the County Treasurer issued a voucher from the Treasurer Official Depository Trust for \$381.61 to Resale Property for overpayments of pre-paid mobile home tax.

Cause of Condition: The County Treasurer was unaware of the statutory requirement with regards to refund of pre-paid mobile home tax.

Effect of Condition: This condition resulted in noncompliance with state statutes.

Recommendation: OSAI recommends the County Treasurer refund overpayments of pre-paid mobile home tax in accordance with Title 68 O.S. § 2871.

Management Response: The County Treasurer will return overpayments from Resale Property to the Treasurer Official Depository Trust Fund and follow statutory requirements of refunding overpayments of pre-paid mobile home tax.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. Further, Title 68 O.S. § 2871 states in part, (D) "... If taxes have been paid but not paid under protest and if there are funds available in current collections of the taxing unit which received the taxes paid, then the county treasurer must designate the refund to be paid from such current collections of such taxing unit. The county clerk shall thereupon issue a cash voucher against the appropriate fund of the county, directing the county treasurer to pay to such person the amount so found to be erroneous. The word "person" as used in this subsection shall comprehend the person, firm, or corporation who paid such tax and the heirs, assigns or successors, as the case may be. No such claim for refund shall be allowed and paid unless the same be filed within six (6) months after the effective date of the order of correction.

E. If there be any error in the taxes collected from any person, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer, and the county treasurer may make such payment from the resale property fund of the county if funds are not available as stated in subsection D of this section.



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