

STATUTORY REPORT

# JACKSON COUNTY TREASURER

August 31, 2016



*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  
AUGUST 31, 2016**

---

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



# Oklahoma State Auditor & Inspector

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

October 10, 2016

BOARD OF COUNTY COMMISSIONERS  
JACKSON COUNTY COURTHOUSE  
ALTUS, OKLAHOMA 73521

Transmitted herewith is the Jackson County Treasurer Statutory Report for August 31, 2016. 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". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

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 that reads "Gary A. Jones". The signature is fluid and cursive.

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

October 5, 2016

**RENNE HOWARD, COUNTY TREASURER  
JACKSON COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
AUGUST 31, 2016**

---

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2017-1 - Cash on Hand Balances**

**Condition:** The total amount of cash held in the office of the Court Clerk totals \$250. Upon performing a cash count for the office, it was noted that the petty cash drawer was short \$19.80.

**Cause of Condition:** The balance of cash held in the office was determined to be short by a total of \$19.80.

**Effect of Condition:** This condition resulted in the office cash drawer being misstated in the amount of \$19.80.

**Recommendation:** The Oklahoma State Auditor and Inspector's Office recommends management be aware of this condition and implement procedures to ensure cash balances held in all offices are accurately maintained and reported on the general ledger.

**Management Response:**

**Court Clerk:** I was unaware of the petty cash drawer being short and will work to replace the missing funds. Further, the office will work to accurately maintain all money.

**County Treasurer:** All offices are aware that they need to inform me if their money on hand in their office increases or decreases.

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



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

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)