

STATUTORY REPORT

KIOWA COUNTY TREASURER

November 9, 2011



*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

**DEANNA MILLER, COUNTY TREASURER
KIOWA COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
NOVEMBER 9, 2011**

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Oklahoma State Auditor & Inspector

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November 22, 2011

BOARD OF COUNTY COMMISSIONERS
KIOWA COUNTY COURTHOUSE
HOBART, OKLAHOMA 73651

Transmitted herewith is the Kiowa County Treasurer Statutory Report for November 9, 2011. 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, reading "Gary A. Jones".

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



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Deanna Miller, Kiowa County Treasurer
Kiowa County Courthouse
Hobart, Oklahoma 73651

Dear Ms. Miller:

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 general-purpose financial statements of the 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".

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

November 10, 2011

**DEANNA MILLER, COUNTY TREASURER
KIOWA COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
NOVEMBER 9, 2011**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2012-1— Bank Accounts

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds and bank accounts, the County Treasurer's general ledger should accurately reflect bank names.

Condition: The County Treasurer's general ledger for First National Bank of Altus/Hobart Rule Breaker account reflected \$2,100,000.00 and the bank cut-off statement for this account reflected \$2,099,942.23 for the November 9, 2011, date with a variance of \$57.77.

Effect: The County Treasurer's general ledger for this bank account was misstated.

Recommendation: OSAI recommends the County Treasurer reflect the correct balance on the general ledger to properly reflect the County's assets on accounting records.

Management Response: The County Treasurer will correct the general ledger as of the date of the fieldwork for this audit.



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