



LATIMER COUNTY TREASURER

Statutory Report

January 31, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**DELANA MOON, COUNTY TREASURER
LATIMER COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
JANUARY 31, 2020**

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) 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.

March 30, 2020

BOARD OF COUNTY COMMISSIONERS
LATIMER COUNTY COURTHOUSE
WILBURTON, OKLAHOMA 74578

Transmitted herewith is the Latimer County Treasurer Statutory Report for January 31, 2020. 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,



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



DeLana Moon, Latimer County Treasurer
Latimer County Courthouse
Latimer, Oklahoma 74578

Dear Ms. Moon:

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 Latimer County.

Based on our procedures performed, there were no exceptions noted.

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.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

March 26, 2020



O·K·L·A·H·O·M·A
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Cindy Byrd, CPA | State Auditor & Inspector

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