

**MURRAY
COUNTY
TREASURER
TURNOVER**

AUGUST 27, 2010



**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
BARBARA WOODS
MURRAY COUNTY TREASURER
AUGUST 27, 2010**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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November 24, 2010

BOARD OF COUNTY COMMISSIONERS
MURRAY COUNTY COURTHOUSE
SULPHUR, OKLAHOMA 73086

Transmitted herewith is the Murray County Treasurer Officer Turnover Statutory Report for August 27, 2010. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the State to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads 'Steve Burrage'.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Barbara Woods
Murray County Treasurer
Murray County Courthouse
Sulphur, Oklahoma 73086

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for August 27, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the County Treasurer's account balances reconcile with bank records, and all funds are properly covered by pledged collateral per 62 O.S. § 511.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, equipment items on hand agreed with inventory records; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office was on file with the County Clerk; the County Treasurer's account balances reconciled with bank records, and all funds were properly covered by pledged collateral.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

November 16, 2010



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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