

STATUTORY REPORT

MUSKOGEE COUNTY CLERK TURNOVER

October 11, 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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
KAREN ANDERSON
MUSKOGEE COUNTY CLERK
OCTOBER 11, 2011**

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Oklahoma State Auditor & Inspector

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January 9, 2012

BOARD OF COUNTY COMMISSIONERS
MUSKOGEE COUNTY COURTHOUSE
MUSKOGEE, OKLAHOMA 74401

Transmitted herewith is the Muskogee County Officer Turnover Statutory Report for October 11, 2011. The engagement was conducted in accordance with 19 O.S. § 171.

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", with a long horizontal flourish extending to the right.

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



Oklahoma State Auditor & Inspector

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Karen Anderson
Muskogee County Clerk
Muskogee County Courthouse
Muskogee, Oklahoma 74401

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for October 11, 2011:

- 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 Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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, we have presented our findings in the accompanying schedule.

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 "Gary A. Jones".

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

December 19, 2011

**COUNTY OFFICER TURNOVER STATUTORY REPORT
KAREN ANDERSON
MUSKOGEE COUNTY CLERK
OCTOBER 11, 2011**

Finding 2012-1 – Reconciliation

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the official depository account for the Clerk should be reconciled monthly with the Treasurer's Office. Reconciliations should be reviewed and approved by someone other than the preparer.

Condition: The Clerk is not reconciling the official depository account to the Treasurer's Office.

Effect: By failing to reconcile accounts in a timely manner the risk of misstatement or misappropriation increases. As a result, misstatements or misappropriation of funds would not be detected on a timely basis.

Recommendation: OSAI recommends the Clerk take steps to ensure that reconciliations are performed on a monthly basis and that the reconciliation is reviewed and approved by someone other than the preparer.

Management Response: Management did not respond.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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