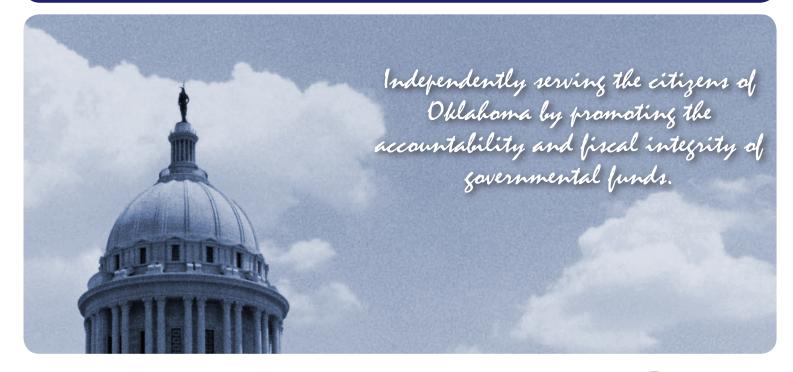
### STATUTORY REPORT

### MUSKOGEE COUNTY TREASURER

June 14, 2011





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE

#### KELLY M. GARRETT, COUNTY TREASURER MUSKOGEE COUNTY, OKLAHOMA TREASURER STATUTORY REPORT JUNE 14, 2011

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# **Oklahoma State Auditor & Inspector**

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

August 2, 2011

#### BOARD OF COUNTY COMMISSIONERS MUSKOGEE COUNTY COURTHOUSE MUSKOGEE, OKLAHOMA 74401

Transmitted herewith is the Muskogee County Treasurer Statutory Report for June 14, 2011. The engagement was conducted in accordance with 74 O.S. § 212.

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,

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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

Kelly M. Garrett, Muskogee County Treasurer Muskogee County Courthouse Muskogee, Oklahoma 74401

Dear Mr. Garrett:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for June 14, 2011:

- Review bank reconciliations, visually verify certificates of deposit, and confirm investments.
- Determine whether subsidiary records reconcile to the general ledger.
- Review pledged collateral securing deposits and invested funds.

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 Muskogee 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.

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

July 15, 2011



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

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