

**OKMULGEE  
COUNTY  
TREASURER**

FEBRUARY 29, 2008



**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**VONNA LAMPKINS, COUNTY TREASURER  
OKMULGEE COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
FEBRUARY 29, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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January 16, 2009

BOARD OF COUNTY COMMISSIONERS  
OKMULGEE COUNTY COURTHOUSE  
OKMULGEE, OKLAHOMA 74447

Transmitted herewith is the Okmulgee County Treasurer Statutory Report for February 29, 2008. 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,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is stylized and cursive.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Vonna Lampkins, County Treasurer  
Okmulgee County Courthouse  
Okmulgee, Oklahoma 74447

Dear Ms. Lampkins:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for February 29, 2008:

- 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 Okmulgee County.

Based on the visual verification and confirmation procedures performed, the cash and investments of the County are supported by bank records and are adequately secured to prevent loss in the event of a bank failure. With respect to reconciliations, our findings are included in the accompanying schedule of findings and responses. We also noted in the schedule of findings and responses that petty cash and resale monies are not being properly accounted for.

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.

Sincerely,

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

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

December 17, 2008

**VONNA LAMPKINS, COUNTY TREASURER  
OKMULGEE COUNTY, OKLAHOMA  
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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2008-01 – Reconciliations**

Criteria: Title 19 O.S. § 642 states in part, “The county treasurer shall keep a cash book, in which he shall enter an account of all money by him received...”

A goal of effective internal controls as they relate to governmental entities is to demonstrate accountability and stewardship. To help ensure a proper accounting of funds, bank reconciliations should be performed monthly, signed by the preparer and approved by someone other than the preparer.

Condition: The majority of the bank reconciliations either did not have a signature of the preparer and/or an approving signature of someone other than the preparer.

Effect: These conditions could result in errors occurring and not being corrected and/or misappropriation of funds.

Recommendation: We recommend the preparer of the reconciliation initial the bank reconciliation and someone other than the preparer review their work to ensure the reconciliations are being performed properly and timely.

Views of responsible officials and planned corrective actions: This will be corrected.

**Finding 2008-02 – General Ledger & Reconciliations**

Criteria: Title 19 O.S. § 642 states in part, “The county treasurer shall keep a cash book, in which he shall enter an account of all money by him received...”

A goal of effective internal controls as they relate to governmental entities is to demonstrate accountability and stewardship. To help ensure a proper accounting of funds, bank reconciliations should be performed monthly, signed by the preparer and approved by someone other than the preparer.

Condition: We noted two bank accounts in the County’s name and tax identification numbers that were not being accounted for on the Treasurer’s general ledger and therefore, were not being reconciled with the bank. The accounts noted are as follows:

1. Employee Taxes (EFTPS) Account
2. Courthouse Account

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We also noted that the general ledger balance for the change fund is incorrect, the general ledger shows the change fund balance to be \$950.00 and it should be \$960.00. The County Treasurer has \$510.00 change fund, Court Clerk has \$100.00, County Clerk \$100.00, and Health Department \$250.00.

Effect: The County is not properly accounting for all monies received, which could result in undetected errors and in some instances could result in misappropriation of cash.

Recommendation: OSAI recommends management take steps to ensure all public fund accounts be maintained on the Treasurer's general ledger. OSAI further recommends that all accounts are reconciled with the bank, the preparer of the reconciliation initial the bank reconciliation, and someone other than the preparer review their work to ensure the reconciliations are being performed properly and timely.

Views of responsible officials and planned corrective actions: This will be corrected.

**Finding 2008-03 – Petty Cash & Resale Monies**

Criteria: Title 68 O.S. § 3137.B states, "The resale property fund herein created for each county is hereby declared to be a continuous fund, not subject to fiscal year limitations, and is hereby dedicated, insofar as may be necessary, to the enforcement of the tax laws of the state, and is authorized to be expended for the following purposes:

1. For the purchase of necessary records, printing, supplies and equipment, and the employment of necessary clerical personnel, either on whole or part-time basis,...
2. For payment of the cost of advertising or publication, or posting if publication cannot be had, of any such lists;
3. For the reimbursement of the purchaser at resale or at commissioners' sale of any lot, tract, or parcel of real estate, sold at resale, against which no tax was due,...
4. For all rebates allowed under authority of statute by the board of county commissioners or the tax roll correction board of the county upon taxes found to have been illegally or erroneously collected, or on sale of certificate or issue of tax deed on lands or lots on which no tax was due or as to which the sale thereof is or was illegal for any reason...."

Condition: During our test work, we noted the County Treasurer has two petty cash funds. One is used to maintain the over and under collections of the Treasurer's office. The other petty cash fund is for collections from employees paying for stamps that were purchased with Resale monies.

Effect: This condition could result in the misappropriation of cash and is in conflict with the intended purpose of the state statute.

Recommendation: We recommend the over/under petty cash fund be placed on the general ledger. The second petty cash should be closed and not used for the purchase of stamps for employees.

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Views of responsible officials and planned corrective actions: This will be corrected.

#1 Petty Cash Fund – The over/under petty cash fund will be placed on the General Ledger and tracked.

#2 Petty Cash Fund – The second petty cash fund was here long before my time and the treasurer before and possibly the treasurer before her. I was told that this fund was used to put postage on the Bankruptcy Court envelope that would be returned to us with our copies of the Notice that we filed with Bankruptcy Court of “Taxes Due”. It was used to purchase postcards for notifying Certificate Holders of Redemptions by property owners and “yes” employees were allowed to purchase stamps from this if needed. The purchase of stamps **“did not”** come from the Resale Property Fund as stated in the review. I believe there was a misunderstanding between the auditor and I when I stated it came from the Treasurer’s Cash Fund; which, I mean to clarify that it came from the Treasurer’s Cash Fund in which the \$5.00 certification fees are collected and therefore, that is where I miscellaneous receipted the money into on December 16, 2008. The amount receipted in was \$137.04 closing out that petty cash fund.



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