

**PAYNE  
COUNTY  
TREASURER**

**MAY 14, 2010**

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**BONITA STADLER, COUNTY TREASURER  
PAYNE COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
MAY 14, 2010**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

August 23, 2010

BOARD OF COUNTY COMMISSIONERS  
PAYNE COUNTY COURTHOUSE  
STILLWATER, OKLAHOMA 74074

Transmitted herewith is the Payne County Treasurer Statutory Report for May 14, 2010. 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".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Bonita Stadler, County Treasurer  
Payne County Courthouse  
Stillwater, Oklahoma 74074

Dear Ms. Stadler:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for May 14, 2010:

- 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 Payne County.

Based on the above reconciliations, visual verification, and confirmation procedures performed, cash and investments of the County are supported by accounting and bank records, and are adequately secured to prevent loss in the event of a bank failure.

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

August 12, 2010



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
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