

STATUTORY REPORT

POTTAWATOMIE COUNTY TREASURER

September 30, 2014



*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

**WENDY MAGNUS, COUNTY TREASURER
POTTAWATOMIE COUNTY, OKLAHOMA
TREASURER STATUTORY REPORT
SEPTEMBER 30, 2014**

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Oklahoma State Auditor & Inspector

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December 18, 2014

BOARD OF COUNTY COMMISSIONERS
POTTAWATOMIE COUNTY COURTHOUSE
SHAWNEE, OKLAHOMA 74801

Transmitted herewith is the Pottawatomie County Treasurer Statutory Report for September 30, 2014. The engagement was conducted in accordance with 74 O.S. § 212.

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 that reads 'Gary A. Jones'.

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



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Wendy Magnus, Pottawatomie County Treasurer
Pottawatomie County Courthouse
Shawnee, Oklahoma 74801

Dear Ms. Magnus:

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

- Determine whether bank reconciliations are properly performed, visually verify the certificates of deposit, and confirm the investments.
- Determine whether subsidiary records are reconciled to the general ledger.
- Determine whether deposits and invested funds are secured by pledged collateral.

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 basic financial statement of Pottawatomie 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.

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

November 25, 2014



OFFICE OF THE STATE AUDITOR & INSPECTOR
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