

STATUTORY REPORT

STEPHENS COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 21, 2017



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DEE BOWEN
STEPHENS COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 21, 2017**

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Oklahoma State Auditor & Inspector

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January 4, 2018

BOARD OF COUNTY COMMISSIONERS
STEPHENS COUNTY COURTHOUSE
DUNCAN, OKLAHOMA 73533

Transmitted herewith is the Stephens County Officer Turnover Statutory Report for December 21, 2017. 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 that reads "Gary A. Jones". The signature is written in a cursive style with a long, sweeping tail on the letter "s".

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



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Dee Bowen, County Commissioner
District 3
Stephens County Courthouse
Duncan, Oklahoma 73533

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 21, 2017:

- Verified equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1.
- Verified consumable items on hand agree with consumable inventory records maintained per 19 O.S. § 1502.
- Verified machinery and equipment acquisitions, dispositions, and expenditures are in accordance with 19 O.S. § 333.
- Verified the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.

Information addressed in this report is the representation of the respective officer.

Our 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, there were no exceptions noted.

This report is intended solely for the information and use of the management of Stephens 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 & INSPECTOR



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