

STATUTORY REPORT

# WASHINGTON COUNTY TREASURER

June 5, 2013



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

**BRAD JOHNSON, COUNTY TREASURER  
WASHINGTON COUNTY, OKLAHOMA  
TREASURER STATUTORY REPORT  
JUNE 5, 2013**

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# Oklahoma State Auditor & Inspector

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August 16, 2013

BOARD OF COUNTY COMMISSIONERS  
WASHINGTON COUNTY COURTHOUSE  
BARTLESVILLE, OKLAHOMA 74004

Transmitted herewith is the Washington County Treasurer Statutory Report for 6/5/13. 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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Brad Johnson, Payne County Treasurer  
Washington County Courthouse  
Bartlesville, Oklahoma 74003

Dear Mr. Johnson:

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 Washington County.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

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.

A handwritten signature in blue ink that reads "Gary A. Jones".

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

June 19, 2013

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2013-1—Registering Vouchers**

**Condition:** Based on the review performed, county treasurer official depository voucher numbers 794-797 were not registered prior to being delivered to the payee.

**Cause of Condition:** Procedures have not been designed to ensure all vouchers are registered prior to being delivered to the payee.

**Effect of Condition:** This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends all vouchers be registered prior to being presented to the payee.

**Management Response:** The Treasurers' office acknowledges that four vouchers were issued from our office, on our account, without being registered during the month of May, 2013. It should be noted that during this time period, a total remodeling effort was underway and temporary work space was being utilized by all employees. Therefore, routine processes used daily were severely interrupted. Efforts will be made through enhanced oversight and procedures to eliminate similar mistakes from happening again.

**Criteria:** Title 19 § 683 states in part: all withdrawals of monies from the said depository shall be made on the voucher of the authority making such deposit... It shall be the duty of the authority making any withdrawal to present the voucher therefore to the county treasurer for registration before delivery to the payee...The treasurer shall keep a record of all vouchers so registered by him, showing therein the date of issue and registration of each voucher, by whom and on what account drawn, to whom payable, the purpose for which issued and the amount thereof, and the name of bank on which registered for payment.



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