STATUTORY REPORT

# Haskell County Treasurer

March 1, 2011

*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

**GALE DIXON, COUNTY TREASURER**
**HASKELL COUNTY, OKLAHOMA**
**TREASURER STATUTORY REPORT**
**MARCH 1, 2011**

April 18, 2011


BOARD OF COUNTY COMMISSIONERS
HASKELL COUNTY COURTHOUSE
STIGLER, OKLAHOMA 74462

Transmitted herewith is the Haskell County Treasurer Statutory Report for March 1, 2011. 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,

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

Gale Dixon, County Treasurer
Haskell County Courthouse
Stigler, Oklahoma 74462

Dear Ms. Dixon:

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for March 1, 2011:

- 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 Haskell County.

Based on the above 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. However, with respect to bank reconciliations, our finding is presented in the accompanying schedule of findings and responses.

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,

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

March 3, 2011

## SCHEDULE OF FINDINGS AND RESPONSES

**Finding 2011-1 – Reconciliations**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, reconciliations should be performed on a monthly basis and reviewed by someone other than the preparer.  Signatures should be on the reconciliations indicating the preparer and the reviewer.

Condition: From test work performed, we noted that the bank reconciliations did not have a signature of the preparer or the reviewer of the reconciliation.

Effect: This condition could result in undetected errors and/or misappropriation of assets.

Recommendation: OSAI recommends that someone other than the preparer review the reconciliation and include an indication of review.

Views of responsible officials and planned corrective actions: Management did not respond.

OFFICE OF THE STATE AUDITOR AND INSPECTOR

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