



Oklahoma State Auditor & Inspector

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October 22, 2012

Honorable Janice Steidley
District Attorney, District 12
Rogers County Courthouse
219 S. Missouri
Claremore, Oklahoma 74017

Transmitted herewith is the Special Audit Report of the Craig County Sheriff's Inmate Trust Fund, Craig County, Oklahoma.

Pursuant to the District Attorney's request and in accordance with the requirements of **74 O.S.2001, §212(H)**, we performed a special audit with respect to the Craig County Sheriff's Inmate Trust Fund, for the period of July 1, 2007 through January 31, 2012.

The objectives and procedures of our special audit primarily included, but were not limited to, the areas noted in the District Attorney's request. Our findings and recommendations related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the Craig County Sheriff's Inmate Trust Fund, for the period of July 1, 2007 through January 31, 2012.

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 the course of our investigation.

This report is addressed to and intended solely for the information and use of the District Attorney, District 12, and should not be used for any other purpose. Consequently, this document is *not* a public document, but is part of the investigation and/or litigation files of the District Attorney. Until its release by the District Attorney's office, it may be kept confidential pursuant to the **Oklahoma Open Records Act**, in accordance with **51 O.S. 2011, § 24A.12**.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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