



**STATE OF OKLAHOMA**  
**OFFICE OF THE STATE AUDITOR & INSPECTOR**

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**DISTRICT ATTORNEYS  
COUNCIL**

*JULY 1, 2003 THROUGH JUNE 30, 2004*

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**JEFF A. McMAHAN, CFE**  
**OKLAHOMA STATE AUDITOR & INSPECTOR**

District Attorneys Council  
Statutory Examination Report  
For the Period July 1, 2003 to June 30, 2004

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This publication is printed and issued by the State Auditor and Inspector, as required by 74 O.S. §212. Pursuant to 74 O.S. §3105, 5 copies have been prepared and distributed at a cost of \$4.35. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

June 16, 2005

**TO THE MEMBERS OF THE DISTRICT ATTORNEYS COUNCIL**

Transmitted herewith is the Statutory Examination Report for the District Attorneys Council. The procedures we performed were conducted pursuant to 74 O.S. § 212.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation to the agency's staff for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN  
State Auditor and Inspector

**Table of Contents**

Background, Council Members and Key Staff..... ii

Report of the State Auditor and Inspector ..... 1

Statement of Receipts, Disbursements and Changes in Cash.....2

Findings/Recommendations ..... 3

Other Information.....4

Background

The mission of District Attorneys is to insure that our legal system effectively protects each of us, our families and our communities from crime, delinquency, abuse, and other threats to the peace and safety of society, and to provide effective representation of county officers.

The mission of the council is to strengthen the criminal justice system in Oklahoma by providing a professional organization for the education, training and coordination of technical efforts of all state prosecutors. This coordination is accomplished through centralization of payroll, personnel, and insurance efforts, centralization of technological efforts, and sharing of information.

Council Members

DREW EDMONSON ..... ATTORNEY GENERAL  
GENE HAYNES, DISTRICT ATTORNEY, DISTRICT 12 ..... CHAIR  
WES LANE, DISTRICT ATTORNEY, DISTRICT 7 ..... VICE-CHAIR  
CATHY STOCKER, DISTRICT ATTORNEY, DISTRICT 4 ..... MEMBER  
GENE CHRISTIAN, DISTRICT ATTORNEY, DISTRICT 12 ..... MEMBER

Key Staff

SUZANNE McCLAIN ATWOOD..... EXECUTIVE COORDINATOR  
TRENT BAGGETT..... ASSISTANT EXECUTIVE COORDINATOR  
BYRON CATE ..... DIRECTOR FINANCE  
BEN HANNEMAN..... ACCOUNTING MANAGER  
DELYNN FUDGE..... DIRECTOR OF FEDERAL PROGRAMS  
SUZANNE BREEDLOVE..... DIRECTOR VICTIM SERVICES DIVISION  
TOM CUNNINGHAM ..... COORDINATOR DRUG TASK FORCE



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**TO THE MEMBERS OF THE DISTRICT ATTORNEYS COUNCIL**

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for the fiscal year 2004:

1. We reviewed internal controls over cash, revenues and expenditures.
2. We tested a sample of deposits to determine they were properly posted to the financial records and had adequate supporting documentation.
3. We tested a sample of disbursements to determine they were properly posted to the financial records and had adequate supporting documentation.
4. We performed analytical procedures to test the reasonableness of payroll disbursements;
5. We performed procedures to verify the amounts reported as significant receivables, payables, contracts, and commitments.

We also prepared a Schedule of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system. This schedule has been included for informational purposes only.

Our procedures were limited to those defined above and were less in scope than would be necessary to express an opinion on any of the items referred to above or to express an opinion on the effectiveness of District Attorneys Council's internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed and the finding resulting from those procedures.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN  
State Auditor and Inspector

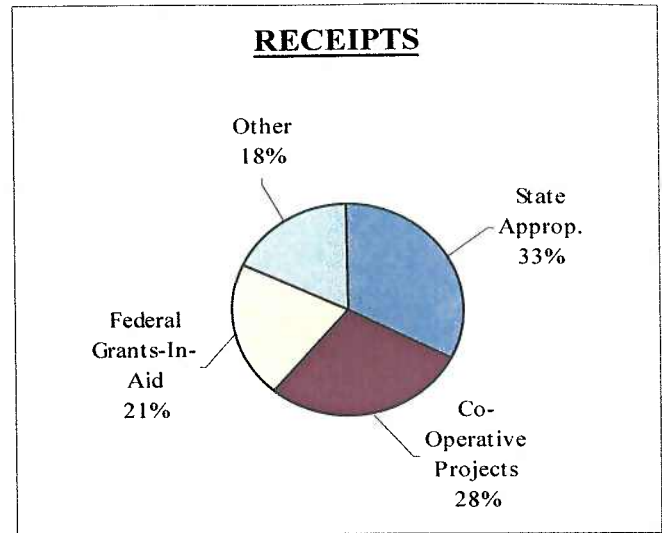
May 17, 2005

**DISTRICT ATTORNEYS COUNCIL**  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**RECEIPTS:**

|                                  |            |
|----------------------------------|------------|
| State Appropriations             | 26,316,720 |
| Co-Operative Projects            | 22,542,848 |
| Federal Grants-In-Aid            | 17,114,250 |
| Fed Fds from Other State Ag      | 9,148,213  |
| Crime Victim Compensation Assmnt | 4,250,048  |
| Local Court Funds                | 792,495    |
| Other                            | 261,883    |

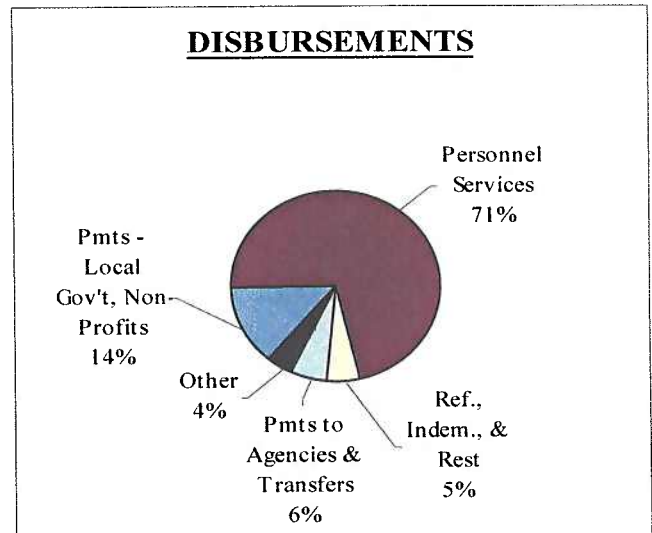
Total Receipts 80,426,457



**DISBURSEMENTS:**

|                                   |            |
|-----------------------------------|------------|
| Personnel Services                | 57,704,072 |
| Pmts - Local Gov't, Non-Profits   | 10,977,975 |
| Refunds, Indemnities, Restitution | 4,344,446  |
| Assistance Payments to Agencies   | 2,443,007  |
| Transfers                         | 2,061,931  |
| Program Reimb,Litigation Costs    | 865,328    |
| Office Furniture and Equipment    | 641,879    |
| Travel                            | 576,290    |
| Misc. Administrative Expenses     | 559,817    |
| Professional Services             | 377,845    |
| Maintenance and Repair Expense    | 166,696    |
| Rent Expense                      | 153,817    |
| Other                             | 42,976     |

Total Disbursements 80,916,079



**RECEIPTS OVER (UNDER)**

**DISBURSEMENTS** (489,622)

**CASH - Beginning of year** 7,943,154

**CASH - End of year** 7,453,532

## Findings/Recommendations

### Finding #1

During our test of twenty deposits, we noted that fourteen deposits consisted of receipts greater than one hundred dollars, which were not deposited on the same day received. The agency does safeguard funds in a fireproof locked cabinet between the time of receipt and the time of deposit. However, according to 62 O.S. § 7.1C1, receipts of One Hundred Dollars (\$100.00) or more shall be deposited on the same banking day as received. Therefore, we recommend the agency implement procedures to ensure compliance with 62 O.S. § 7.1C1.

### **Management Response:**

Finance Division: Only one person was assigned to make deposits for the division, which were made two to three times per week. For FY04, this division receipted an average of \$2.7 million and 345 checks each month. An additional person has been assigned this duty to ensure compliance with 62 O.S. 2001 § 7.1c.

Victims Division: Only one person was assigned to make deposits for the division. An additional person has been assigned to this task to ensure compliance with 62 O.S. 2001 § 7.1c.

Concerning receipt dates, some checks are submitted to our office without any documentation from the sender. It has been our policy to date-stamp the documentation that is transmitted along with the check and to discard the envelopes. However, we do make photocopies of all checks and will make it a policy to immediately copy all checks and date-stamp the copies upon receipt.



## **Other Information**

### ***Clearing Account***

The District Attorneys Council maintains a clearing account to receive wire transfers from other state agencies. The account is also used by the State Treasurer to charge back items that were originally deposited to the operating fund but were insufficient or incorrect, such as a typographical error on a deposit slip. The agency's clearing account had a cash balance of \$9,496 at June 30, 2004, which represents amounts received from wire transfers. As of this date, this amount had not yet been deposited into the agency's operating fund(s) and is not considered to be available to fund the agency's general operations. As a result, the clearing account's cash balance is not included in the accompanying Schedule of Receipts, Disbursements, and Changes in Cash Balance.

### ***Federal Grant/Entitlement Deferred Revenue***

As of June 30, 2004, The District Attorneys Council had \$137,839 in Federal Grant/Entitlement Deferred Revenue for federal funds drawn prior to the expenditure.

### ***Significant Payables, Contracts, and Commitments***

As of June 30, 2004, The District Attorneys Council had the following significant payables, contracts, and commitments:

- \$130,831 in federal payables for administration of various programs.
- \$155,157 in payables for general operation and other expenditures.

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