

STATUTORY REPORT

**DISTRICT ATTORNEY, DISTRICT 11
BOGUS CHECK RESTITUTION FUND,
RESTITUTION AND DIVERSION FUND AND
DISTRICT ATTORNEY SUPERVISION FEE FUND**

For the period July 1, 2007 through June 30, 2009



*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

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
BOGUS CHECK RESTITUTION FUND
RESTITUTION AND DIVERSION FUND AND
DISTRICT ATTORNEY SUPERVISION FEE FUND
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. §212.E and 22 O.S. §§114, 991d, and 991f-1.1 has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. §3105.B.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

June 2, 2011

Frederick Esser, District Attorney
District 11
Washington County Courthouse
Bartlesville, Oklahoma 74003

Transmitted herewith is the statutory report for the District Attorney of District 11, Nowata and Washington Counties, Oklahoma (the District) for the period July 1, 2007 through June 30, 2009.

A report of this type is critical in nature; however, we do not intend to imply that there were not commendable features in the present accounting and operating procedures of the District.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the conduct of our procedures.

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,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive.

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

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

TABLE OF CONTENTS

Introductory Information ii

Statutory Report of State Auditor and Inspector 1

Schedule of Findings and Responses 3

Bogus Check Restitution Annual Report for the period July 1, 2007 through June 30, 2008 7

Bogus Check Restitution Annual Report for the period July 1, 2008 through June 30, 2009 9

Restitution and Diversion Annual Report for the period July 1, 2007 through June 30, 2008 12

Restitution and Diversion Annual Report for the period July 1, 2008 through June 30, 2009 13

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

INTRODUCTORY INFORMATION

BOGUS CHECK PROGRAM

The bogus check program was created by the Oklahoma Legislature in 1982 as a special type of deferred prosecution program and every district attorney is required to operate a bogus check program. The program provides an alternative way to handle bogus check cases without any additional cost to courts, prosecutors, or the state prison system. The primary emphasis of the program is collecting restitution for the victim of the crime, rather than punishing the offender.

Bogus checks are a significant cost to business, a cost that is passed on to the consumer and paid by all citizens and taxpayers in the state. The bogus check program has been an effective way to address the economic problem caused by bogus checks. The program offers a way to address criminal conduct without sending a large number of offenders to state correctional facilities.

RESTITUTION AND DIVERSION PROGRAM

The restitution and diversion program was created by the Oklahoma Legislature in 2001 as a special type of deferred prosecution program. The legislation required that each district attorney create such a program. The purpose of the program is to allow the district attorney the discretion to divert criminal complaints involving property crimes from criminal court and to collect restitution for victims.

The program allows the district attorney's office to receive, disburse, and monitor victim restitution payments. The program offers an alternative way to address criminal conduct.

DISTRICT ATTORNEY SUPERVISION PROGRAM

The district attorney supervision program was created by the Oklahoma Legislature in 2005 as an alternative from supervision by the Department of Corrections. When the court imposes a deferred or a suspended sentence for any offense and does not order supervision by the Department of Corrections, the offender shall be required to pay the district attorney a monthly supervision fee. However, the legislation provides that in hardship cases, the district attorney shall expressly waive all or part of the fee.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Statutory Report

Frederick Esser, District Attorney
District 11
Washington County Courthouse
Bartlesville, Oklahoma 74003

For the purpose of complying with 74 O.S. § 212.E and 22 O.S. §§ 114, 991d, and 991f-1.1, we have performed the following procedures as they relate to the records of the Bogus Check Restitution Fund, District Attorney Supervision Program, and Restitution and Diversion Fund for the period July 1, 2007 through June 30, 2009.

- Examine fees to determine that the correct fees were assessed, receipted, and deposited in compliance with 28 O.S. § 153, 22 O.S. §§ 114, 991d, 991f-1.1, and 19 O.S. § 215.11.
- Determine whether expenditures were used to defray expenses of the District Attorney's office, whether expenditures were supported by original invoices and approved claims, and that goods or services paid for were received.
- Determine restitution agreements do not exceed three years in accordance with 22 O.S. §§ 114 and 991f-1.1.
- Determine whether the funds reconcile to the County Treasurer's records.
- Determine that the District Attorney prepared and submitted annual reports to the District Attorneys Council showing the total deposits and total expenditures for the Bogus Check Restitution Fund and the Restitution and Diversion Fund, and that expenditures were properly classified and presented.

All information included in the financial records of the bogus check restitution program, district attorney supervision fee program, and restitution and diversion program are the representation of the District Attorney for their respective district.

Our engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Nowata or Washington Counties.

Based on our procedures performed, with respect to items tested, District 11 was properly assessing, receipting, and depositing the correct fees in compliance with 28 O.S. § 153, 22 O.S. §§ 114, 991d, 991f-1.1, and 19 O.S. § 215.11; expenditures were used to defray expenses of the District Attorney's office, expenditures were supported by original invoices and approved claims, and goods or services paid for were received; and expenditures were properly classified and presented. However, with respect to

whether funds reconciled with the County Treasurer's records, and as to whether the District Attorney prepared and submitted annual reports to the District Attorney's Council showing the total deposits and total expenditures for the Bogus Check Restitution Fund and the Restitution and Diversion Fund, our findings are presented in the accompanying schedule of findings and responses. In performance of our procedures we noted matters of segregation of duties, timely receipting of deposits, and recording of receipts, and our findings are presented in the accompanying schedule of findings and responses.

We have included in this report the Bogus Check Restitution Annual Reports and the Restitution and Diversion Annual Reports prepared by District 11, which were submitted to the District Attorneys Council.

This report is intended for the information and use of the District Attorney and Nowata and Washington County officials. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

January 21, 2011

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2008/2009-1 – Segregation of Duties (Washington and Nowata Counties)

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Condition: A lack of segregation of duties exists, during the period of July 1, 2007 through June 30, 2009, because one employee receipts funds, balances the receipts to daily deposits, posts deposits to individual accounts, and balances the accounts at the end of the month to the Treasurer's office.

The same employee prepares vouchers (payments to the victims), posts the vouchers, and reconciles the vouchers.

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's overseeing of office operations and a periodic review of operations. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office, and having management review and approval of accounting functions.

Views of responsible officials and planned corrective actions: Segregation of duties is not possible due to limited personnel; however, compensating controls will be implemented.

Segregation of duties in the Nowata office is not possible due to limited personnel; however, compensating controls are in place in the Bartlesville office overseeing duties in the Nowata office.

Finding 2008/2009-2 – DAC Annual Reports

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the reports submitted to the District Attorneys Council should be supported by adequate documentation.

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

Condition: The District Attorney's office submitted an inaccurate report to the District Attorneys Council during the period of July 1, 2007 through June 30, 2008. The District Attorney's office combined total restitution and district attorney fees of \$66,638.11, in the "restitution" section of the report, thereby overstating the amount of restitution ending balance by \$34,617.83.

The District Attorney's office submitted an inaccurate report to the District Attorneys Council during the period of July 1, 2008 through June 30, 2009. The District Attorney's office combined total restitution and district attorney fees of \$53,032.96, in the "restitution" section of the report, thereby overstating the amount of restitution ending balance by \$27,623.09.

Effect: This condition resulted in misstated reports and undetected errors.

Recommendation: OSAI recommends management be aware of these conditions and recommends the office review the financial reports for accuracy and submit correct reports to the District Attorneys Council that reflect the correct total of ending restitution collected.

Views of responsible officials and planned corrective actions: This situation was first raised by our office staff who indicated to your auditor that in the audit 2 years previous nothing had been stated to indicate it was a problem. Our staff asked how the matter might be reconciled and was told that a specific answer would be forthcoming from your office. The reports do reconcile, just not in the matter now suggested by your office. This will be corrected as soon as we have direction from your office.

OSAI Response: The Bogus Check District Attorneys Council Annual Report form has separate sections to report restitution information and fee and expenditures information. The restitution section of the report should reflect the amount of restitution collected and paid to victims. The fee and expenditures section of the report should reflect the amount of District Attorney's fees collected and expended.

Finding 2008/2009-3 – Segregation of Duties – Supervision (Washington County)

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Condition: A lack of segregation of duties exists, during the period of July 1, 2007 through June 30, 2009, because one employee receipts funds, balances the receipts to the daily deposits, and posts deposits to individual accounts.

No one reconciles the account with the Treasurer's office.

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's overseeing of office operations and a periodic review of operations. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office, and having management review and approval of accounting functions.

Views of responsible officials and planned corrective actions: This will be corrected.

Finding 2008/2009-4 – Depositing Funds – Supervision (Washington County)

Criteria: Title 19 O.S. § 215.11 states that the district attorney shall pay over to the county treasurer of the county in which same is receivable all money he may receive as such district attorney within ten days after he receives it.

Condition: During the period of July 1, 2007 through June 30, 2008, we noted 6 out of 15 receipts tested were not deposited within 10 days. In one instance it was 16 days from the time the funds were receipted until they were deposited with the Treasurer.

During the period of July 1, 2008 through June 30, 2009, we noted 6 out of 11 receipts tested were not deposited within 10 days. In one instance it was 25 days from the time the funds were receipted until they were deposited with the Treasurer.

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

Recommendation: OSAI recommends that the District Attorney's office deposit funds within 10 days of receipt of funds.

Views of responsible officials and planned corrective actions: This will be corrected.

Finding 2008/2009-5 – Reconciling with the Treasurer – Supervision (Washington County)

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the District Attorney's office should reconcile their accounts to the Treasurer's office at least monthly.

**FREDERICK ESSER, DISTRICT ATTORNEY
DISTRICT 11
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

Condition: The District Attorney's office did not reconcile the supervision account with the County Treasurer during the period of July 1, 2007 through June 30, 2009.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriations of assets.

Recommendation: OSAI recommends the District Attorney's office reconcile their accounts with the County Treasurer on a monthly basis.

Views of responsible officials and planned corrective actions: Monthly reports are provided and approved by the County Commissioners for this and other accounts, based upon information provided by the County Treasurer's office.

OSAI Response: The District Attorney's office did not include the supervision account on their report to the County Commissioners and the account was not reconciled to the Treasurer's office.

Finding 2008/2009-6 – Hand Written Receipts – Supervision (Washington County)

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the District Attorney's office should reconcile the hand written receipts to the deposits to ensure all receipts are deposited with the Treasurer.

Condition: During the period of July 1, 2007 through June 30, 2009, when an offender pays the receptionist, a hand written, pre-numbered receipt is written. A copy of the receipt is given to another employee who enters the payments into the computer. No one verifies the hand written receipts to the amount of funds collected and the office does not retain the hand written receipts.

Effect: This condition could result in unrecorded transactions, undetected errors, or misappropriation of assets.

Recommendation: OSAI recommends the District Attorney's office reconcile the hand written receipts with the deposits to ensure all receipts are deposited with the Treasurer. All hand written receipts should also be retained.

Views of responsible officials and planned corrective actions: This will be corrected.

FY08 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2007 - June 30, 2008

District 11

Please list the county or counties for which this information covers:

Nowata

COLLECTION INFORMATION

Number of checks received from victims n/a
Dollar amount of checks received n/a

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2007 19,453.45
Number of Checks on which Restitution was Collected 3
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) 300.00
Cancelled Vouchers (Restitution cancelled, to be reissued) 389.90
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies) - 0 -
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouchers) 300.00
Amount in "Other Collections" paid out Maintenance & Operation 2,018.12
Ending Restitution Balance at June 30, 2008 18,019.10 (includes DA fee)

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2007 5,175.39
Amount of District Attorney Fees collected during period 193.87

Expenditures
Personnel Costs \$0.00
Maintenance and Operations Costs \$2,018.12
Travel Expenses \$0.00
Other Expenses \$0.00
Total Expenditures \$ -

Ending District Attorney Fee Balance at June 30, 2007 \$3,351.4

Prepared By: Shelli Webb
Phone#: 918-273-3167

Date: 07-02-08

RECEIVED

JUL 08 2008

DISTRICT ATTORNEYS
COUNCIL

FY08 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2007 – June 30, 2008

District 11

Please list the county or counties for which this information covers:

Washington & Nowata

COLLECTION INFORMATION

Number of checks received from victims	<u>1,362</u>
Dollar amount of checks received	<u>\$115,957.18</u>

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2007	<u>\$50,877.42</u>
Number of Checks on which Restitution was Collected	<u>3,925</u>
Amount in Restitution Collected for Victims (Do not include cancelled vouchers)	<u>\$132,859.94</u>
Cancelled Vouchers (Restitution cancelled, to be reissued)	<u>\$0.00</u>
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies)	<u>\$0.00</u>
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouchers)	<u>\$117,099.25</u>
Amount in "Other Collections" paid out	<u>\$0.00</u>
Ending Restitution Balance at June 30, 2008	<u>\$66,638.11</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2007	<u>\$17,877.66</u>
Amount of District Attorney Fees collected during period	<u>\$199,188.86</u>
Expenditures	
Personnel Costs	<u>\$174,00.00</u>
Maintenance and Operations Costs	<u>\$7,520.89</u>
Travel Expenses	<u>\$729.74</u>
Other Expenses	<u>\$198.06</u>
Total Expenditures	<u>\$182,448.69</u>
Ending District Attorney Fee Balance at June 30, 2007	<u>\$34,617.83</u>

Prepared By: Pamela Bland
Phone#: 918-337-2824

Date: 10-Jul

RECEIVED
JUL 14 2008
DISTRICT ATTORNEYS
COUNCIL

Reported

FY09 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2008 - June 30, 2009

District 11

Please list the county or counties for which this information covers: Nowata

COLLECTION INFORMATION

Number of checks received from victims n/a
Dollar amount of checks received n/a

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008 \$18,019.10
Number of Checks on which Restitution was Collected 2
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) 3,045.36
Cancelled Vouchers (Restitution cancelled, to be reissued) 40.16
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies) - 0 -
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouchers) 1,384.30
Amount in "Other Collections" paid out - 0 -
Ending Restitution Balance at June 30, 2009 19,720.32

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008 \$3,351.14
Amount of District Attorney Fees collected during period 1,620.90
Expenditures
Personnel Costs \$0.00
Maintenance and Operations Costs \$0.00 \$367.62
Travel Expenses \$0.00
Other Expenses \$0.00
Total Expenditures \$ 367.62
Ending District Attorney Fee Balance at June 30, 2009 \$4,604.42
\$0.00

Prepared By Shelli Webb
Phone#: 918-273-3167

Date: 07-09-09

RECEIVED

JUL 09 2009

DISTRICT ATTORNEYS COUNCIL

FY09 DISTRICT CHECK RESTITUTION ANNUAL REPORT

District 11

July 1, 2008 - June 30, 2009

Please list the county or counties for which this information covers:

Nowata

COLLECTION INFORMATION

Number of checks received from victims n/a
Dollar amount of checks received n/a

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008 14,667.96
Number of Checks on which Restitution was Collected 2
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) 1,424.46
Cancelled Vouchers (Restitution cancelled, to be reissued) - 0 -
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies) - 0 -
Amount in Restitution Paid to Victims (including reissuance of cancelled vouchers) 1,384.30
Amount in "Other Collections" paid out Maintenance + Operation
Ending Restitution Balance at June 30, 2009 14,708.12

FEES AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008 3,351.14
Amount of District Attorney Fees collected during period 1,620.90

Expenditures
Personnel Costs \$0.00
Maintenance and Operations Costs \$367.62
Travel Expenses \$0.00
Other Expenses \$0.00
Total Expenditures \$367.62

Ending District Attorney Fee Balance at June 30, 2009 \$4,604.42

Prepared By: Shelli Webb
Phone#: 918-273-3167

Date: 07-07-09

Restitution = 14,708.12
DA fee = 4,604.42
\$19,312.54

*Revised***Knight, Amy**

From: Bland, Pam
Sent: Tuesday, July 21, 2009 11:43 AM
To: Knight, Amy
Subject: Bogus Check Report Form FY09

FY09 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2008 – June 30, 2009

District 11

Please list the county or counties for which this information covers:

Washington & Nowata**COLLECTION INFORMATION**

Number of checks received from victims	<u>1,311</u>
Dollar amount of checks received	<u>\$103,868.47</u>

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008	<u>\$66,638.11</u>
Number of Checks on which Restitution was Collected	<u>3,380</u>
Amount in Restitution Collected for Victims (Do not include cancelled vouchers)	<u>\$106,290.25</u>
Cancelled Vouchers (Restitution cancelled, to be reissued)	<u>\$1,203.09</u>
Other Collections (Court Costs or other fees paid with restitution, issued to oth	<u>\$0.00</u>
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouch	<u>\$116,098.49</u>
Amount in "Other Collections" paid out	<u>\$0.00</u>
Ending Restitution Balance at June 30, 2009	<u>\$58,032.96</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008	<u>\$34,617.83</u>
Amount of District Attorney Fees collected during period	<u>\$174,198.10</u>
Expenditures	
Personnel Costs	<u>\$174,000.00</u>
Maintenance and Operations Costs	<u>\$7,057.12</u>
Travel Expenses	<u>\$135.72</u>
Other Expenses	<u>\$0.00</u>
Total Expenditures	<u>\$ 181,192.84</u>
Ending District Attorney Fee Balance at June 30, 2009	<u>\$27,623.09</u>

8/3/2009

FY08 RESTITUTION AND DIVERSION ANNUAL REPORT

July 1, 2007 - June 30, 2008

District 11

Please list the county or counties for which this information covers: Washington Nowata

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1		<u>0</u>
Number of Cases Processed	<u>351</u>	
Amount in Restitution Collected for Victims		<u>\$101,823.90</u>
Cancelled Vouchers		<u>0</u>
Amount in Restitution Paid to Victims		<u>\$101,823.90</u>
Ending Restitution Balance at June 30		<u>\$ 0.</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1		<u>0</u>
Amount of District Attorney Fees collected during period		<u>0</u>
Expenditures		
Personnel Costs	<u>0</u>	
Maintenance and Operations Costs	<u>0</u>	
Travel Expenses	<u>0</u>	
Other Expenses	<u>0</u>	
Total Expenditures		<u>\$ 0.</u>
Ending District Attorney Fee Balance at June 30		<u>\$ 0.</u>

Prepared By: Dorinda P. [Signature]
Phone#: 918 337-2816

Date: 7-7-08

By September 15 of each year, the District Attorneys Council shall publish an annual report for the previous fiscal year of the Restitution and Diversion Program. A copy of the report shall be distributed to the President Pro Tempore of the Senate and the Speaker of the Oklahoma House of Representatives and the chairs of the House and Senate Appropriations Committees. Each District Attorney shall submit information requested by the District Attorneys Council regarding the Restitution and Diversion Program. This report shall include the number of cases processed, the total dollar amount for which restitution was made, the total amount of the restitution collected, the total amount of fees collected, the total cost of the program, and such other information as required by the District Attorneys Council (22 O.S. § 991f-1).

Knight, Amy

From: Phelps, Patricia
Sent: Monday, August 31, 2009 1:32 PM
To: Knight, Amy
Subject: FW: Restitution and Diversion Report Form FY09

FY08 RESTITUTION AND DIVERSION ANNUAL REPORT

July 1, 2008 – June 30, 2009

District 11

 Please list the county or counties for which this information covers:

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1	<u>\$0.00</u>
Number of Cases Processed	<u>289</u>
Amount in Restitution Collected for Victims	<u>\$144,606.20</u>
Cancelled Vouchers	<u>\$0.00</u>
Amount in Restitution Paid to Victims	<u>\$144,606.20</u>
Ending Restitution Balance at June 30	<u>\$ -</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1	<u>\$0.00</u>
Amount of District Attorney Fees collected during period	<u>\$0.00</u>
Expenditures	
Personnel Costs	<u>\$0.00</u>
Maintenance and Operations Costs	<u>\$0.00</u>
Travel Expenses	<u>\$0.00</u>
Other Expenses	<u>\$0.00</u>
Total Expenditures	<u>\$ -</u>
Ending District Attorney Fee Balance at June 30	<u>\$ -</u>

 Prepared By: Patricia Phelps

 Date: 08/01/09

 Phone#: 918-337-2816



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV