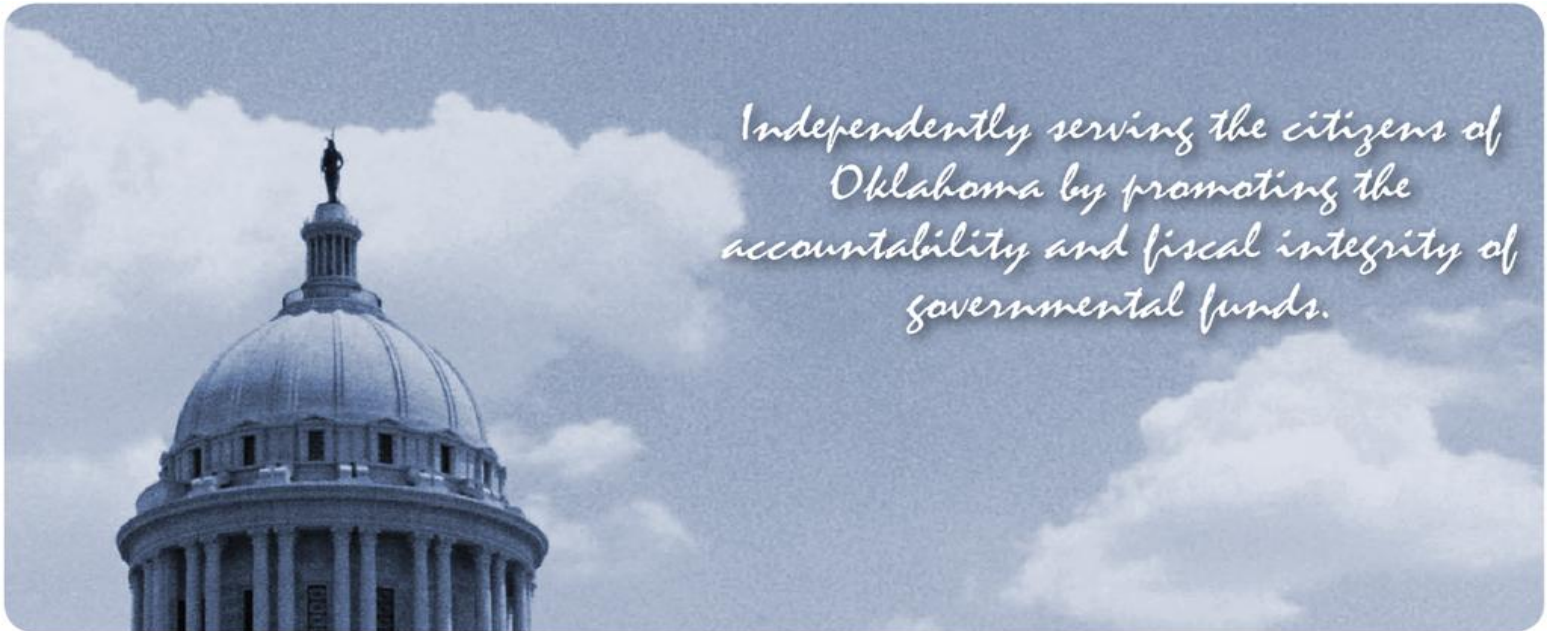


STATUTORY REPORT

**DISTRICT ATTORNEY  
DISTRICT 12  
BOGUS CHECK RESTITUTION PROGRAM  
SUPERVISION PROGRAM  
RESTITUTION AND DIVERSION PROGRAM  
PROPERTY FORFEITURE PROGRAM**

For the period of July 1, 2013 through June 30, 2015



*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

**MATT BALLARD, DISTRICT ATTORNEY  
DISTRICT 12**

**STATUTORY REPORT  
BOGUS CHECK RESTITUTION PROGRAM  
SUPERVISION PROGRAM  
RESTITUTION AND DIVERSION PROGRAM  
PROPERTY FORFEITURE PROGRAM**

**FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

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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, 991f-1.1, and 63 O.S. § 2-506 has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



# 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 21, 2016

Matt Ballard, District Attorney  
District 12  
Rogers County Courthouse  
Claremore, Oklahoma 74017

Transmitted herewith is the statutory report for the District Attorney of District 12, Rogers, Craig and Mayes County, Oklahoma (the District) for the period of July 1, 2013 through June 30, 2015.

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.

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, appearing to read 'Gary A. Jones', is written over a light blue horizontal line.

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

**MATT BALLARD, DISTRICT ATTORNEY  
DISTRICT 12  
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**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.

**DISTRICT ATTORNEY PROPERTY FORFEITURE PROGRAM**

Most district attorneys in the state have a Property Forfeiture Fund. The fund is not subject to fiscal year limitations and is to be used for enforcement of controlled dangerous substance laws, drug abuse prevention and education, and is maintained by the District Attorney to be used at his or her discretion for those purposes. The revenues for said fund come from the proceeds of forfeited assets.

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Any cash, vehicles, real property, or other assets used in the commission of or acquired as a result of a crime as described in the Uniform Controlled Dangerous Substances Act is presumed to be forfeitable.

Asset forfeiture is an effective law enforcement tool used by local district attorneys to deprive criminals of their ill-gotten gains by seizing the proceeds of criminal activity and property used to facilitate crime. The proceeds of seized, forfeited assets make a substantial contribution to the investigation and prosecution of drug related offenses.



# Oklahoma State Auditor & Inspector

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## Statutory Report

Matt Ballad, District Attorney  
District 12  
Rogers County Courthouse  
Claremore, Oklahoma 74017

For the purpose of complying with 74 O.S. § 212.E and 22 O.S. §§ 114, 991d, 991f-1.1, and 63 O.S. § 2-506, we have performed the following procedures as they relate to the records of the District Attorney's programs for the period of July 1, 2013 through June 30, 2015.

### Bogus Check, Supervision, and Restitution and Diversion Programs:

- Determine that internal controls are designed and operating over the collections and expenditures process.
- Examine fees to determine that the correct fees are 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 are used to defray the expenses of the District Attorney's office in accordance with 22 O.S. §§ 114 and 991f-1.1, and whether expenditures are supported by approved claims, invoices, and verification that goods or services paid for were received.
- Determine whether the District Attorney reconciles all accounts with the County Treasurer's ledgers.
- Determine whether the District Attorney prepares and submits an annual report to the District Attorneys Council that shows total deposits and total expenditures for the Bogus Check Restitution Program, the Supervision Program, and Restitution and Diversion Program.

### Property Forfeiture Program:

- Determine that internal controls are designed and operating over the collections and expenditures process.
- Determine that the District Attorney maintains a true and accurate inventory of all property seized in accordance with 63 O.S. § 2-506.K.
- Review sale documentation for selected cases to determine whether forfeited assets were sold after due notice at public auction to the highest bidder in accordance with 63 O.S. §§ 2-506 and 2-508.
- Review the distribution of proceeds to determine the distribution was in accordance with court orders pursuant to 63 O.S. §§ 2-506.K and 2-508.
- Test expenditures to determine they are supported by approved claims, invoices, and independent verification that goods or services paid for were received.

- Determine if the District Attorney prepared and submitted an annual report to the District Attorneys Council showing the total deposits, total expenditures, beginning and ending balances in accordance with 63 O.S. § 2-506.L.3.
- Determine if the District Attorney reconciles account balances with the County Treasurer.

All information included in the financial records of the bogus check restitution program, supervision program, restitution and diversion program, and the property forfeiture 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 basic financial statement of Rogers, Craig, or Mayes 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 District Attorney and the County Officials. However, this report is a matter of public record and its distribution is not limited.

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

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

April 4, 2016



**MATT BALLARD, DISTRICT ATTORNEY  
DISTRICT 12  
STATUTORY REPORT  
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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2015-1 – Segregation of Duties – Bogus Check Restitution, Supervision Fees, Restitution and Diversion, and Property Forfeiture Programs (Repeat Finding)**

**Condition:** The following are instances of the lack of separation of duties in personnel within District Attorney Programs:

**Rogers County**

A lack of segregation of duties exists in the procedural process of the Property Forfeiture Program. One employee prepares and issues expenditures, maintains ledgers, reconciles monthly to the County Treasurer, and prepares the annual reports. No one other than the preparer reviews the monthly reconciliations and annual report for accuracy.

A lack of segregation of duties exists in the procedural process of the Bogus Check Restitution (DA Expendable account) Program. One employee prepares expenditures, maintains ledgers, reconciles monthly to the County Treasurer, and prepares the annual reports. No one other than the preparer reviews the monthly reconciliations and annual report for accuracy.

A lack of segregation of duties exists in the procedural process of the Supervision Fee Program. One employee prepares expenditures, maintains ledgers, reconciles monthly to the County Treasurer, and prepares the annual reports. No one other than the preparer reviews the monthly reconciliations and annual report for accuracy.

A lack of segregation of duties exists in the procedural process of the Restitution and Diversion (RAD) Program. One employee prepares expenditures, maintains ledgers, reconciles monthly to the County Treasurer, and prepares the annual reports. No one other than the preparer reviews the monthly reconciliations and annual report for accuracy.

**Craig County**

A lack of segregation of duties exists in the procedural process of the Supervision Fee Program. One employee who receives payments also registers and issues vouchers and reconciles monthly to the County Treasurer. No one other than the preparer reviews the reconciliations for accuracy.

**Mayes County**

A lack of segregation of duties exists in the procedural process of the Supervision Fee and Drug Enforcement Program (Drug Assessment Fees). One employee receives payments, prepares and delivers the deposit. No one other than the employee reviews the deposit to software reports for accuracy. In addition, one employee prepares, signs, and issues vouchers, maintains ledgers, and reconciles monthly to the County Treasurer. No one other than the employee approves expenditures or reviews the monthly reconciliations for accuracy.

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**Cause of Condition:** Procedures and policies have not been designed and implemented to properly separate key accounting functions.

**Effect of Condition:** 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:** The Oklahoma State Auditor and Inspector's Office (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 oversight of office operations and a periodic review of operations. OSAI recommends management provide segregation of duties so that no one employee is able to perform all accounting functions. 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.

**Management Response:** District 12 has adopted the OSAI recommendations with existing personnel and implemented a segregation of duties as recommended.

**Criteria:** Demonstration of accountability and stewardship are goals used in evaluating management's accounting of funds. A basic component of adequate internal controls is the segregation of duties so that one individual cannot perpetuate and conceal errors and irregularities in the normal course of his/her duties. To help ensure a proper accounting of funds and strong internal controls, the duties of receiving, receipting, recording, and depositing cash and checks should be separated among employees.

**Finding 2015-2 – Internal Control Environment - Written Policies and Procedures for Bogus Check Restitution, Supervision Fee, and Restitution and Diversion Programs**

**Condition:** As part of our review of District Attorney accounts and records, we tested receipts, disbursements, and cash balances. The District Attorney does not have written policies and procedures and/or has not designed and implemented internal controls for the safeguarding and reporting of program funds. As a result, deficiencies were noted in certain areas, which include the following:

***Information Technology***

- Employees can delete/void payments without any oversight.
- Adjustment, void/deletion reports are not reviewed periodically for unusual activity.
- Employees do not log out of their computers when away from their stations, nor do their computers time-out during periods of inactivity.

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- Administrators of the Bogus Check and Supervision software may receipt and deposit payments.

***Bogus Check Restitution Program***

**Rogers County**

- FY 2014 – 1 of the 10 expenditures tested did not have a detailed invoice indicating the purpose of the transaction.
- FY 2015 – 2 of the 10 expenditures tested did not have the proper receiving agent attest that goods and/or services had been received.

***Supervision Fee Program***

**Craig County**

- Deposits were not performed daily. We noted several instances where 4-20 days had lapsed before payments were deposited.
- 1 of the 10 Supervision cases tested was not properly assessed, resulting in a loss of \$480.00 to the District.
- Supervision refund payments and transfer expenditures do not have support documentation to validate the purpose of the expense.
- Account ledgers denote only deposits and do not reflect expenditures for reconciliation purposes.

**Mayes County**

- Supervision refund payments and transfer expenditures do not have support documentation to validate the purpose of the expense.

**Cause of Condition:** The District Attorney's office does not have formal policies in place establishing procedures for collections, disbursements, and financial reporting for the Bogus Check Restitution and Supervision Fee accounts.

**Effect of Condition:** These conditions could result in employee error for the reporting and documentation of the collection of payments, defendant file maintenance, restitution payments, expenditure transactions, and the accounting of funds. In addition, these conditions could result in unrecorded transactions, misstated financial reports, undetected errors, misappropriation of funds, and unauthorized access to data.

**Recommendation:** OSAI recommends that management adopt written policies and procedures for the accounting of program funds and the maintenance of client files. Implementing this recommendation would ensure that all employees are aware of their duties and responsibilities and that each program is properly accounted for and is in compliance with applicable laws and regulations. Such policies should include the following:

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- Guidelines for applying restitution payments to District Attorney fees and remitting restitution payments to merchants/victims. (i.e., merchants/victims are paid restitution before District Attorney fees are collected, etc.)
- Guidelines for the oversight of the daily collection process and the depositing of funds.
- Guidelines for the oversight of monthly reconciliations to the County Treasurer's account balances.
- Guidelines for the process of approval and documentation of account expenditures.
- Guidelines for the assignment of IT software administrative rights to an individual not directly associated with the day to day accounting process.
- Guidelines for the administrative approval and review of IT software deletions, voids, and write-off activity.

Furthermore, we recommend management identify, analyze, and manage risks. Management should also assess the quality and effectiveness of the organizations internal control process over time and implement appropriate controls and oversight of each programs daily transactions and recordkeeping. This will ensure that management has taken the necessary steps in safeguarding the department's assets.

**Management Response:** District 12 policies and procedures have undergone review and been revised in accordance with the OSAI recommendations. The deficiencies noted in regard to invoices relate to the previous administration. Upon taking office, the present District 12 administration found a stack of approximately 6 months of unpaid invoices. Documentation regarding these invoices was either not retained or destroyed and the receipt of goods could therefore not be confirmed.

**Criteria:** Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, to safeguard assets, and to obtain supporting documentation for transactions and items affecting management decisions.

**Finding-2015-3 – Internal Control Environment - Written Policies and Procedures for District Attorney Drug Fund (Property Forfeiture)**

**Condition:** As part of our review of District Attorney accounts and records, we tested receipts, disbursements, and cash balances. The District Attorney has written policies and procedures and has designed and implemented internal controls for the safeguarding and reporting of program funds. However, some deficiencies were noted in certain areas, which include the following:

**Rogers County**

- The District does not maintain a property forfeiture inventory listing for all counties.
- 2 of the 10 expenditures tested did not have the proper signature approval on the payment claim.

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**Mayes County**

- Expenditures do not have supporting documentation to validate the purpose of the expense.

**Cause of Condition:** The District Attorney's office does not have formal policies in place establishing procedures for collections, disbursements, and financial reporting for the Drug Fund (Property Forfeiture) Program accounts. Also, the District has no formal policy to track and report inventory of seized property in the custody of the District Attorney.

**Effect of Condition:** These conditions could result in employee error for the reporting and documentation of the collection of payments, defendant file maintenance, restitution payments, expenditure transactions, and the accounting of funds. In addition, these conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends that management adopt written policies and procedures for the accounting of program funds and the maintenance of files. Implementing this recommendation would ensure that all employees are aware of their duties and responsibilities and that the program is properly accounted for and is in compliance with applicable laws and regulations. Such policies should include the following:

- Guidelines for the oversight and documentation of case file maintenance and status of forfeited inventory.
- Guidelines for the oversight of monthly reconciliations to the County Treasurer's account balances.
- Guidelines for the process of approval and documentation of account expenditures.

Furthermore, we recommend management identify, analyze and manage risks. Management should also assess the quality and effectiveness of the organizations internal control process over time and implement appropriate controls and oversight of each programs daily transactions and recordkeeping. This will ensure that management has taken the necessary steps in safeguarding the department's assets.

**Management Response:** OSAI recommendations in regard to policy have been implemented. A district-wide inventory of forfeited property has been compiled and is being maintained.

**Criteria:** Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, and to obtain supporting documentation for transactions and items affecting management decisions.

Title 63 O.S. § 2-506 K states in part, "Property taken or detained under this section shall not be repleviable, but shall be deemed to be in the custody of the office of the district attorney of the county wherein the property was seized, subject only to the orders and decrees of the court or the official having jurisdiction thereof; said official shall maintain a true and

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accurate inventory and record of all such property seized under the provisions of this section...”

**Finding 2015-4 – Annual Reports**

**Condition:** As part of our review of District Attorney Programs, we ensure that amounts on annual reports reconcile with the County Treasurer’s balances and are accurately reflected in the amounts submitted to the District Attorneys Council (DAC). From our review, the following discrepancies were noted:

**Rogers, Craig and Mayes County**

- FY 2014 and FY 2015 – Craig County’s Bogus Check balance of \$33,718.65 is not included on the Bogus Check Restitution combined Annual Report, resulting in an inaccurate reflection of the District’s Bogus Check activity.

**Cause of Condition:** When preparing the Annual Report, program ledger balances were not reconciled to the County Treasurer’s balances to ensure accuracy. In addition, Annual Reports are reviewed by no one other than the preparer to ensure amounts reported are accurate.

**Effect of Condition:** These conditions resulted in inaccurate annual reporting of expenditure, income, and account balances submitted to the District Attorneys Council (DAC) for program fund activity.

**Recommendation:** OSAI recommends that management adopt written policies and procedures for the accounting and reporting of program funds. Implementing this recommendation would ensure that all employees are aware of their duties and responsibilities and that the program is properly accounted for and is in compliance with applicable laws and regulations. Such policies should include the following:

- Guidelines for the oversight of monthly reconciliations to the County Treasurer’s account balances.
- Guidelines for accurate reporting of annual reports and the review process.

**Management Response:** No documentation regarding this fund was left from the previous administration. The fund will be included in the annual report, as per the OSAI recommendation.

**Criteria:** Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, and to obtain supporting documentation for transactions and items affecting management decisions.

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**Finding 2015-5 – Unclaimed Bogus Check Restitution**

**Condition:** Balances for the Bogus Check Restitution (Merchant) account had outstanding balances at June 30, 2015. This is a cumulative amount as a result of vouchers not cashed by merchants and subsequently cancelled. They are as follows:

**Rogers County**

- Bogus Check Restitution (Merchant) outstanding balances at June 30, 2015 totaling \$47,729.73 could not be identified.

**Craig County**

- Bogus Check Restitution (Merchant) outstanding balances at June 30, 2015 totaling \$33,718.65 could not be identified.

**Cause of Condition:** The District Attorney's office does not have formal policies establishing procedures to ensure that returned or unpaid vouchers are examined to determine the current status of the merchant for the re-issuance of the restitution.

**Effect of Condition:** This condition resulted in the restitution fund not being properly cleared and victims not receiving restitution payments in a timely manner.

**Recommendation:** OSAI recommends that management research and determine the location of the merchants so that restitution can be properly remitted. Management should then contact the proper agency for further direction to determine the manner in which the remaining unidentified balance should be distributed.

**Management Response:** Documentation regarding this fund was not retained by the previous administration. Ledgers dating back to 2006 have been located, however, some of the funds pre-date 2006. The source of these funds is currently under investigation.

**Criteria:** Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, and to obtain supporting documentation for transactions and items affecting management decisions.

**Finding 2015-6 – Supervision Fee Funds Used for Newspaper Advertisement**

**Condition:** During the course of our review of the District's expenditures, it was brought to our attention that the former District Attorney purchased a full page ad in the local newspaper from Supervision Fee funds on March 30, 2014 in the amount of \$939.00.

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Our office questions this transaction due to the timing and nature of this expense. The ad appears to espouse the accomplishments of the former District Attorney's office during a highly contested campaign year.

Most often local newspapers will voluntarily report on activities affecting the surrounding community without using public funds to bring attention to a political office.

**Cause of Condition:** Policies and procedures have not been designed and implemented regarding the use of county funds strictly for the lawful operation of the office.

**Effect of Condition:** This condition resulted in the appearance of District funds being used for self promotion.

**Recommendation:** OSAI recommends that management establish policies and procedures to ensure District funds are used only for necessary expenses of the office.

**Management Response:** This matter has been referred to the Attorney General's office for investigation.

**Criteria:** Good internal controls require monitoring of expenditures and all related supporting documentation to ensure that District funds are not abused.

**Finding 2015-7 – Inaccessible Financial Records**

**Condition:** The Oklahoma State Auditor and Inspector's office could not access financial data prior to December 31, 2014 on the former finance coordinator's computer software for auditing and reconciliation purposes. In addition, hard copies of monthly financial reports and ledgers were not retained, limiting the scope of our audit. For those months during our audit period, we relied on the County Treasurer's data and records to ensure accurate reporting of the District's account balances.

The District Attorneys Council provides the service to each District of maintaining information technology equipment and performing backups of all information on shared drives. The Oklahoma State Auditor and Inspector's office contacted the DAC for assistance in obtaining backup information. The DAC provides a "Share" drive and a "User" drive and has full access to these locations for the purpose of troubleshooting and performing backups, and can share access to such locations based on the user's request or the request of the District Attorney.

The DAC was unable to retrieve any backup of the finance coordinator's financial records. According to the DAC, the system had been "reimaged" which means the computer system was completely wiped of all data and then reinstalled with the basic windows computer configuration. The files that were in question had been stored on the local computer drive instead of on a provided network share which is the policy of the DAC. According to the DAC, either of these locations would have sufficed to preserve the



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financial data; however an exhaustive search of both locations showed that the financial data was not located on the server, and therefore would not have been backed up.

It appears that all financial data was removed from the finance coordinator's computer system.

**Cause of Condition:** Policies and procedures outlined by the DAC regarding the storing of critical information were not followed. The financial data was not properly stored on a shared drive of the DAC and backup data could not be retrieved. Further, information stored on the local desktop computer was removed.

**Effect of Condition:** This condition resulted in loss of financial data and incomplete and/or inaccurate information. This condition could result in employee error for the reporting and documentation of collection of payments, expenditure transactions, and the accounting of funds. In addition, this condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends that management ensure policies and procedures for the retention and/or maintenance of financial records is strictly adhered to. Implementing this recommendation would ensure that employees are aware of their duties and responsibilities and that each program is properly accounted for and is in compliance with applicable laws and regulations.

**Management Response:** The previous administration's destruction of financial documents is disappointing and has greatly increased the difficulty of the turnover. We have devoted significant resources to identifying the source of funds, investigating unpaid invoices, and attempting to piece together incomplete financial data. We share OSAI's concerns regarding this issue.

**Criteria:** According to the standards of the Information Systems Audit and Control Association (CobiT, Delivery and Support DS5), the need to maintain the integrity of information and protect IT assets requires a security management process. This process includes establishing and maintaining IT security roles and responsibilities, policies, standards, and procedures. Security management also includes performing security on monitoring and periodic testing and implementing corrective actions for identified security weakness or incidents. Effective security management protects all IT assets to minimize the business impact of security vulnerabilities and incidents.

Title 74 O.S. § 212.E.1, states in part, "The State Auditor and Inspector shall annually audit the books and accounts of the several offices of the district attorneys of this state....The audit may include, but shall not be limited to, the audit of the financial records, performance measures, and compliance with state or federal statutes and rules, and compliance with any regulations of state or federal programs..."

Furthermore, 51 O.S. § 24A.4 , states, "In addition to other records which are kept or maintained, every public body and public official has a specific duty to keep and maintain complete

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records of the receipt and expenditure of any public funds reflecting all financial and business transactions relating thereto, except that such records may be disposed of as provided by law; and

Title 21 O.S. § 341 states in part, “Every public officer of the state or any county, city, town, or member or officer of the Legislature, and every deputy or clerk of any such officer[,] and every other person receiving any money or other thing of value on behalf of or for account of this state or any department of the government of this state or any bureau or fund created by law and in which this state or the people thereof[] are directly or indirectly interested, who [...] fraudulently [...] cancels, destroys or obliterates any [...] account [of or relating to any moneys so received by him, on behalf of the state, city, town, district or county, or the people thereof, or in which they are interested]..” and

Title 21 O.S. §1953A(3), 6) and (7) states in part

A. It shall be unlawful to:

3. Willfully exceed the limits of authorization and damage, modify, alter, destroy, copy, delete, disclose or take possession of a computer, computer system, computer network or any other property;
6. Willfully and without authorization disrupt or cause the disruption of computer services or deny or cause the denial of access or other computer services to an authorized user of a computer, computer system or computer network;
7. Willfully and without authorization provide or assist in providing a means of accessing a computer, computer system or computer network in violation of this section;....



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