

**DISTRICT ATTORNEY
DISTRICT 13**

**BOGUS CHECK RESTITUTION
FUND AND DISTRICT
ATTORNEY SUPERVISION
FEE FUND**

**FOR THE PERIOD JULY 1, 2007
THROUGH JUNE 30, 2009**

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**EDDIE WYANT, DISTRICT ATTORNEY
DISTRICT 13
STATUTORY REPORT
BOGUS CHECK RESTITUTION FUND AND
DISTRICT ATTORNEY SUPERVISION FEE FUND
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. § 212.E and 22 O.S. §§ 114, 991d, and 991f-1.1. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of \$14.44. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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October 18, 2010

Eddie Wyant, District Attorney
District 13
Delaware County Courthouse
Jay, Oklahoma 74346

Transmitted herewith is the statutory report for the District Attorney of District 13, Delaware and Ottawa 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 "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**EDDIE WYANT, DISTRICT ATTORNEY
DISTRICT 13
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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**EDDIE WYANT, DISTRICT ATTORNEY
DISTRICT 13
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.

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.

STATE AUDITOR AND INSPECTOR

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Statutory Report

Eddie Wyant, District Attorney
District 13
Delaware County Courthouse
Jay, Oklahoma 74346

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

- Examine offender files to verify restitution agreements are in accordance with 22 O.S. § 114.
- Examine fees to determine that the correct fees are assessed, receipted, and deposited in compliance with 28 O.S. § 153, 22 O.S. §§ 114 and 991d, and 19 O.S. § 215.11.
- Determine whether expenditures are used to defray expenses of the District Attorney's office in accordance with 22 O.S. §§ 114 and 991d, 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 the cash accounts with the County Treasurer's general ledger.
- Determine whether the District Attorney reconciles the accounts to the County Treasurer's official depository.
- Determine whether 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 Program.

All information included in the financial records of the bogus check restitution program and district attorney supervision fee 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 Delaware or Ottawa Counties.

Based on our procedures performed, and with respect to items tested, restitution agreements were in accordance with 22 O.S. § 114; District 13 was properly assessing, receipting, and depositing the correct fees in compliance with 28 O.S. § 153, 22 O.S. § 991d, and 19 O.S. § 215.11; expenditures were used to defray expenses of the District Attorney's office in accordance with 22 O.S. §§ 114 and 991d, expenditures were supported by approved claims, invoices, and goods or services paid for were received; the District Attorney reconciled the cash accounts with the County Treasurer's general ledger; the District Attorney reconciled the accounts to the County Treasurer's official depository; and the District Attorney prepared and submitted the annual reports to the District Attorneys Council showing total deposits and total expenditures for the Bogus Check Restitution Program.

We have included in this report the Bogus Check Restitution Annual Reports prepared by District 13, which were submitted to the District Attorneys Council

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

Sincerely,



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

September 10, 2010

FY08 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2007 – June 30, 2008

District 13

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

OTTAWA and DELAWARE

COLLECTION INFORMATION

Number of checks received from victims	<u>3,162</u>
Dollar amount of checks received	<u>\$264,002.66</u>

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2007	<u>\$72,887.05</u>
Number of Checks on which Restitution was Collected	<u>3,500</u>
Amount in Restitution Collected for Victims (Do not include cancelled vouchers)	<u>\$314,805.51</u>
Cancelled Vouchers (Restitution cancelled, to be reissued)	<u>\$1,347.82</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>\$342,424.99</u>
Amount in "Other Collections" paid out	<u>\$0.00</u>
Ending Restitution Balance at June 30, 2008	<u>\$46,615.39</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2007	<u>\$349,815.38</u>
Amount of District Attorney Fees collected during period	<u>\$527,282.75</u>
Miscellaneous Income	<u>\$60.41</u>
Expenditures	
Personnel Costs	<u>\$445,004.70</u>
Maintenance and Operations Costs	<u>\$110,375.46</u>
Travel Expenses	<u>\$2,593.00</u>
Other Expenses	<u>\$8,912.73</u>
Total Expenditures	<u>\$ 566,885.89</u>
Ending District Attorney Fee Balance at June 30, <i>2007 2008</i>	<u>\$310,272.65</u>

Prepared By: Tisha L. Carroll
Phone#: 918-253-4217

Date: 08/04/08

FY09 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2008 – June 30, 2009

District 13

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

DELAWARE and OTTAWA

COLLECTION INFORMATION

Number of checks received from victims	<u>2,030</u>
Dollar amount of checks received	<u>\$208,467.26</u>

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008	<u>\$46,615.39</u>
Number of Checks on which Restitution was Collected	<u>2,682</u>
Amount in Restitution Collected for Victims (Do not include cancelled vouchers)	<u>\$245,764.26</u>
Cancelled Vouchers (Restitution cancelled, to be reissued)	<u>\$3,721.03</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>\$259,036.99</u>
Amount in "Other Collections" paid out	<u>\$0.00</u>
Ending Restitution Balance at June 30, 2009	<u>\$37,063.69</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008	<u>\$310,272.65</u>
Amount of District Attorney Fees collected during period	<u>\$440,917.50</u>
Miscellaneous Income	<u>\$90.57</u>
Expenditures	
Personnel Costs	<u>\$452,722.50</u>
Maintenance and Operations Costs	<u>\$189,486.89</u>
Travel Expenses	<u>\$830.82</u>
Other Expenses	<u>\$5,276.48</u>
Total Expenditures	<u>\$ 648,316.69</u>
Ending District Attorney Fee Balance at June 30, 2009	<u>\$102,964.03</u>

Prepared By: Tisha L. Carroll

Phone#: 918-253-4217

Date: 7/28/2009



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