

STATUTORY REPORT

**DISTRICT ATTORNEY, DISTRICT 17
BOGUS CHECK RESTITUTION FUND,
RESTITUTION AND DIVERSION FUND AND
DISTRICT ATTORNEY SUPERVISION FEE FUND**

For the fiscal year ended 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

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
STATUTORY REPORT
BOGUS CHECK RESTITUTION FUND
RESTITUTION AND DIVERSION FUND AND
DISTRICT ATTORNEY SUPERVISION FEE FUND
FOR THE FISCAL YEAR ENDED 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 21, 2011

Laura Ross Wallis, District Attorney
District 17
McCurtain County Courthouse
Idabel, Oklahoma 74745

Transmitted herewith is the statutory report for the District Attorney of District 17, Choctaw, McCurtain and Pushmataha Counties, Oklahoma (the District) for the fiscal year ended 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, appearing to read "Gary A. Jones".

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

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
STATUTORY REPORT
JUNE 30, 2009**

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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.



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Statutory Report

Laura Ross Wallis, District Attorney
District 17
McCurtain County Courthouse
Idabel, Oklahoma 74745

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 Fee Fund, and Restitution and Diversion Fund for the fiscal year ending June 30, 2009.

- 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, 991d, and 991f-1.1, and whether expenditures are supported by approved claims, invoices, and verification that goods or services paid for are 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 records.
- 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 and Restitution and Diversion Program.

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 Choctaw, McCurtain or Pushmataha Counties.

Based on our procedures performed, and with respect to items tested, District 17 was properly assessing and receipting the correct fees in compliance with 28 O.S. § 153, 22 O.S. §§ 114, 991d, 991f-1.1, and 19 O.S. § 215.11; and expenditures were used to defray the expenses of the District Attorney's office in accordance with 22 O.S. §§ 114, 991d, and 991f-1.1. With respect to the matters of District 17 properly depositing the correct fees; expenditures being supported by approved claims, invoices and verification that goods or services paid for were received; the District Attorney reconciling the cash accounts with the County Treasurer's general ledger; the District Attorney reconciling the accounts to the County Treasurer's official depository records; and the District Attorney preparing and submitting an annual report to the District Attorneys Council showing total deposits and total expenditures for the Bogus Check Restitution Program and Restitution and Diversion Program, our findings are presented in the accompanying schedule of findings and responses. With respect to the additional matters of segregation of duties, requisitions, and merchant restitution, our findings are presented in the schedule of findings and responses.

We have included in this report the Bogus Check Restitution Annual Reports, the Restitution and Diversion Annual Reports, and the District Attorney Supervision Fee Annual Report prepared by District 17, which were submitted to the District Attorneys Council.

This report is intended for the information and use of the District Attorney and Choctaw, McCurtain and Pushmataha 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

May 11, 2011

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009**

Finding 2009-1 – Segregation of Duties (Repeat Finding)

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 property, and record transactions.

Condition: We noted a concentration of duties in regard to recording, authorization, custody, and execution of revenue transactions:

Choctaw

- Both employees receive money and issue receipts.
- The Bogus Check Coordinator, in addition to receiving money and issuing receipts, opens mail and totals remittances, balances the cash drawer to receipts, prepares depository tickets, reconciles receipts to deposit, takes deposits to the Treasurer, posts daily receipts to the cash book, and reconciles the account to the Treasurer.
- The other DA employee, in addition to receiving money and issuing receipts, balances the cash drawer to receipts, takes deposits to the Treasurer, and posts daily receipts to the cash book.

Pushmataha

- Both employees receive money and issue receipts.
- The Bogus Check Coordinator, in addition to receiving money and issuing receipts, opens mail and totals remittances, balances the cash drawer to receipts, prepares depository tickets, reconciles receipts to deposit, takes deposits to the Treasurer, posts daily receipts to the cash book, and reconciles the account to the Treasurer.
- The other DA employee, in addition to receiving money and issuing receipts, opens mail and totals remittances, and takes deposits to the Treasurer.

McCurtain

Bogus Check/RAD

- Bogus Checks, Restitution and Diversion, and Supervision receipts are issued for the Bounceback computer system. The duties of issuing receipts from the Bounceback system are handled by three employees: the secretary, Bogus Check/RAD coordinator, and the Supervision Coordinator.
- The Bogus Check Coordinator, in addition to receiving money and issuing receipts, opens mail and totals remittances, balances the cash drawer to receipts, prepares depository tickets, reconciles receipts to deposit, takes deposits to the Treasurer, posts daily receipts to the cash book, and reconciles the account to the Treasurer.

Supervision

- Bogus Checks, Restitution and Diversion, and Supervision receipts are issued for the Bounceback computer system. The duties of issuing receipts from the Bounceback system are handled by three employees: the secretary, Bogus Check/RAD coordinator, and the Supervision Coordinator.

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009**

- The Supervision Coordinator, in addition to receiving money and issuing receipts, opens mail and totals remittances, balances the cash drawer to receipts, prepares depository tickets, reconciles receipts to deposit, takes deposits to the Treasurer, posts daily receipts to the cash book, and reconciles the account to the Treasurer.
- The Bogus Check Coordinator, in addition to receiving money and issuing receipts, takes deposits to the Treasurer.
- The Secretary Coordinator, in addition to receiving money and issuing receipts, takes deposits to the Treasurer.

We noted a concentration of duties in regard to recording, authorization, custody, and execution of expenditure transactions:

Choctaw

- The Bogus Check Coordinator prepares vouchers, posts transactions to accounts, mails or distributes vouchers, posts vouchers to the cash book, prepares claims, and certifies receipt of goods and services.

Pushmataha

- The Bogus Check Coordinator prepares vouchers, signs vouchers, posts transactions to accounts, mails or distributes vouchers, posts vouchers to the cash book, prepares claims, and certifies receipt of goods and services.

McCurtain

Bogus Check/RAD

- The Bogus Check Coordinator prepares vouchers, mails or distributes vouchers, posts vouchers to the cash book, prepares claims, and certifies receipt of goods and services.

Supervision

- The Supervision Coordinator prepares vouchers, signs vouchers, posts transactions to accounts, mails or distributes vouchers, posts vouchers to the cash book, prepares claims, and certifies receipt of goods and services.

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

Recommendation: OSAI recommends that 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 from management review and approval of accounting functions.

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009**

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. As stated in the past, the offices of the District 17 District Attorney's Office are aware of this condition and realize that concentration of duties and responsibilities to a limited number of individuals is not desired but due to the size of my personnel it is not feasible to segregate the duties as recommended by OSAI. We have segregated duties to the best of our abilities.

Finding 2009-2 – Expenditures

Criteria: Effective internal controls are necessary to ensure stewardship and accountability of public funds. These accounting procedures include that all expenditures of the Bogus Check Restitution Fund be supported by approved claims and supporting documentation, such as original invoices. In addition, the receipt of goods and services should be independently verified.

Condition: While performing the Bogus Check expenditures test, the following was noted:

- For the fifteen bogus check expenditures tested in Choctaw County, three vouchers could not be traced to an approved claim, and four expenditures were not appropriate expenditures to defray the costs of the District Attorney's office.
- For the fifteen bogus check expenditures tested in McCurtain County, three vouchers could not be traced to an approved claim, and two had no evidence of independent confirmation of goods and services received.

Effect: These conditions could result in misappropriation of funds.

Recommendation: OSAI recommends that expenditures be supported by approved claims and that evidence of receipt of goods and services be indicated prior to payment. Additionally, OSAI recommends that this fund be used only for the operation of the office.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. All efforts are made to ensure that expenditures are supported by approved claims and that evidence of receipts of goods or services be indicated prior to payment.

Finding 2009-3 – Requisitions

Criteria: Effective internal controls include the proper requisitioning of goods and services. The claim should reflect an authorized signature for requisition.

LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009

Condition: While performing the Pushmataha Bogus Check expenditures test, it was noted that the requisitioning officer did not properly requisition one claim. There was not an authorized signature for the requisition.

Effect: This condition could result in the misappropriation of funds.

Recommendation: OSAI recommends that the District Attorney's office follow proper requisitioning guidelines and procedures.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. All efforts are made to follow the proper requisitioning guidelines and procedures.

Finding 2009-4 – Deposits

Criteria: Effective internal controls over collections include funds being deposited on a daily basis with the County Treasurer.

Condition: The test of one month of bogus check collections in the Choctaw County District Attorney's Office for fiscal year 2009 revealed instances in which receipts were not deposited in a timely manner. Receipts issued on 6/25/2009 and 6/26/2009 were not deposited until 6/29/2009.

Effect: Funds collected are not protected.

Recommendation: OSAI recommends the District Attorney's office deposit all monies received in a timely manner.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. All efforts are made for all money collected to be deposited with the Treasurer's office on a daily basis.

Finding 2009-5 – Deposit Accounts

Criteria: Title 22 O.S. § 114.B and C states in part:

B. This money shall be deposited in a special fund with the county treasurer to be known as the "Bogus Check Restitution Program Fund". This fund shall be used by the district attorney to defray any lawful expense of the district attorney's office. The district attorney shall keep records of all monies deposited to and disbursed from this fund. The records of the fund shall be audited at the same time the records of county funds are audited.

LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
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JUNE 30, 2009

C. Restitution paid by the defendant to the victim shall include the face amount of the check plus any charges the victim may have been required to pay to a bank as the result of having received the bogus check. If, instead of paying restitution directly to the victim, the defendant delivers restitution funds to the office of the district attorney, the district attorney shall deposit such funds in a depository account in the office of the county treasurer to be disbursed to the victim by a warrant signed by the district attorney or a member of the staff assigned to the Bogus Check Restitution Program. The district attorney shall keep full records of all restitution monies received and disbursed. The records shall be audited at the same time the county funds are audited.

Condition: The Bogus Check activities for Pushmataha County are maintained in one official depository account. The District Attorney does maintain ledgers that separate the collections for restitution and fees, but these ledgers do not have balances that can be traced to the County Treasurer. This resulted in the FY 09 Bogus Check Restitution Annual report being inaccurate. All restitution payments and expenditures for the office are made on official depository vouchers.

Effect: This condition would result in errors being undetected and incorrect annual reports.

Recommendation: OSAI recommends that all collections for Bogus Check activities be deposited into an Official Depository account. District Attorney Fees should be transferred to a cash fund monthly and expended according to state statutes. Also, the Bogus Check Restitution Annual Report should be reviewed for accuracy and reconciled to the Treasurer's ledgers to ensure accuracy of the report.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. As of July 1, 2011, there will be two accounts at the County Treasurer's Office, one an Official Depository Account and one for the District Attorney's Fees. The Bogus Check Restitution Annual Report shall be reviewed for accuracy and reconciled with the County Treasurer's ledgers to ensure accuracy of the report.

Finding 2009-6 – Merchant Restitution

Criteria: Effective internal controls include ledgers maintained in a detailed manner that provides sufficient, accurate information regarding amounts held in trust for others.

Title 22 O.S. § 114.C states:

Restitution paid by the defendant to the victim shall include the face amount of the check plus any charges the victim may have been required to pay to a bank as the result of having received the bogus check. If, instead of paying restitution directly to the victim, the defendant delivers restitution funds to the office of the district attorney, the district attorney shall deposit such funds in a depository account in the office of the county

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009**

treasurer to be disbursed to the victim by a warrant signed by the district attorney or a member of the staff assigned to the Bogus Check Restitution Program. The district attorney shall keep full records of all restitution monies received and disbursed. These records shall be audited at the same time the county funds are audited.

Title 60 O.S. § 651.9.a states:

"Intangible property" includes: money, checks, drafts, deposits, interest, dividends, and income;

Title 60 O.S. § 657 states:

Intangible property held for the owner by a court, state or other government, governmental subdivision or agency, public corporation, or public authority which remains unclaimed by the owner for more than one (1) year after becoming payable or distributable is presumed abandoned.

Title 60 O.S. § 661.A states:

A person holding property, tangible or intangible, presumed abandoned and subject to custody as unclaimed property under the Uniform Unclaimed Property Act shall report to the State Treasurer concerning the property as provided in this section.

Condition: There are no established procedures in the District Attorney's office to ensure that old Bogus Check cases with balances are researched to remit the restitution to the defendants. As of June 30, 2009, the Choctaw County District Attorney's Office balance is \$2,601.11; the Pushmataha County District Attorney's Office balance is \$437.50; and the McCurtain County District Attorney's Office balance is \$14,387.75.

Effect: This condition results in the restitution fund not being properly cleared.

Recommendation: OSAI recommends that victims' restitution funds be remitted to the State Treasurer's office one year after becoming payable in accordance with the Uniform Unclaimed Property Act.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. The balance of merchant restitution will be sent to the Crime Victims' Compensation Fund after all efforts have been exhausted to locate the victims.

Finding 2009-7 – Annual Report

Criteria: Title 22 O.S. § 116 states:

A. District Attorneys shall prepare and submit an annual report to the District Attorneys Council showing total deposits and total expenditures in the Bogus Check Restitution Program.

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009**

B. By September 15 of each year, the District Attorneys Council shall publish an annual report for the previous fiscal year of the Bogus Check Restitution 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 chairmen of the House and Senate Appropriations Committees. Each District Attorney shall submit information requested by the District Attorneys Council regarding the Bogus Check Restitution Program. This report shall include the number of checks processed and the total dollar amount of such checks, the number of checks for which some restitution was made and the total amount of the restitution, the total amount of fees collected, the total cost of the program, and such other information as required by the District Attorneys Council. The report shall provide totals by county and district.

Title 22 O.S. § 991f-1.1.H states in part:

1. District attorneys shall prepare and submit an annual report to the District Attorneys Council showing total deposits and total expenditures in the Restitution and Diversion Program.

2. 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 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.

Condition: While reviewing the annual reports for the Bogus Check and the Restitution and Diversion programs, it was noted that the figures from the Restitution and Diversion annual report are combined with the Bogus Check Annual Report. The Bogus Check Annual Report is overstated because of combining the two reports.

Effect: Failure to properly separate the Bogus Check and Restitution and Diversion Annual reports would result in the Bogus Check annual report being overstated.

Recommendation: OSAI recommends the District Attorney implement policies to properly separate the Bogus Check and Restitution and Diversion Annual Reports.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. Policies have been implemented to properly separate the Bogus Check and the Restitution and Diversion programs' annual reports.

**LAURA ROSS WALLIS, DISTRICT ATTORNEY
DISTRICT 17
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2009**

Finding 2009-8 – Reconciliation/Detailed Ledgers

Criteria: Effective internal controls are necessary to ensure stewardship and accountability of public funds. Effective accounting procedures include maintaining ledgers and reconciling funds with the County Treasurer on a monthly basis and at the fiscal year end.

Condition: The District Attorney's office in McCurtain County maintains ledgers for the DA Supervision Fee, Local DA Fees, and DAC Reimbursements using Quicken software. All receipts for the DA Supervision, Local DA, and reimbursement are deposited into one account, the District Attorney General Fund (DAGF). The District Attorney's office does not reconcile the District Attorney's Supervision fees, DA fees, and DAC reimbursement to the Treasurer's General Ledger for the DA General Fund on a monthly basis

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 reconcile all accounts with the County Treasurer's ledgers on a monthly basis and at the of the fiscal year end.

Views of responsible officials and planned corrective actions: Please note, the District 17 District Attorney's Office is now under new administration by the newly elected Mark Matloff as of January 1, 2011. We will reconcile all accounts with the County Treasurer's ledgers on a monthly basis and at the fiscal year end.

FY09 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2008 - June 30, 2009

District 17

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

Choctaw

COLLECTION INFORMATION

Number of checks received from victims 411
Dollar amount of checks received 35,597.34

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008 10301.12
Number of Checks on which Restitution was Collected 870
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) 26,750.47
Cancelled Vouchers (Restitution cancelled, to be reissued) 644.21
Other Collections (Court Costs or other fees paid with restitution, issued to oth) -
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouch) 29866.80
Amount in "Other Collections" paid out -
Ending Restitution Balance at June 30, 2009 7835.00

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008 25140.29
Amount of District Attorney Fees collected during period 45,028.43

Expenditures

Personnel Costs 44,600.00
Maintenance and Operations Costs 3382.22
Travel Expenses -
Other Expenses 2300.00
Total Expenditures \$ 50,282.22

Ending District Attorney Fee Balance at June 30, 2009 19886.50

Prepared Patty Payne
Phone#: 580-326-9606

Date 7/1/09

By September 15 of each year, the District Attorneys Council shall publish an annual report for the previous fiscal year of the Bogus Check Restitution 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 chairman of the House and Senate Appropriations Committee. Each District Attorney shall submit information requested by the District Attorneys Council regarding the Bogus Check Restitution Program. This report shall include the number of checks processed and the total dollar amount of such checks, the number of checks for which some restitution was made and the total amount of the restitution, 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. § 116).

FY08 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2008 - June 30, 2009

District 17

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

McCurtain

COLLECTION INFORMATION

Number of checks received from victims 1,654
Dollar amount of checks received \$130,225.99

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008 \$18,129.71
Number of Checks on which Restitution was Collected 2,496
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) \$147,681.72 ✱
Cancelled Vouchers (Restitution cancelled, to be reissued) \$0.00
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies) \$0.00
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouchers) \$150,278.01
Amount in "Other Collections" paid out \$0.00
Ending Restitution Balance at June 30, 2009 \$15,533.42

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008 \$171,350.64
Amount of District Attorney Fees collected during period \$129,488.38
Expenditures
 Personnel Costs \$125,828.35
 Maintenance and Operations Costs \$12,932.60
 Travel Expenses \$3,007.61
 Other Expenses \$22,230.16
 Total Expenditures \$ 163,998.72
Ending District Attorney Fee Balance at June 30, 2009 \$136,840.30

Prepared By: Tammy Toten

Phone#: 580-286-7611

Date: 7/21/09

4858.⁰⁰ funds ran through Bogus Check account;
However not Bogus Check funds; RAD Funds

✓ **FY09 BOGUS CHECK RESTITUTION ANNUAL REPORT**

July 1, 2008 - June 30, 2009

District 17

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

Pushmataha

COLLECTION INFORMATION

Number of checks received from victims

688

Dollar amount of checks received

\$47,136³⁷

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2008

\$15,535³⁹

Number of Checks on which Restitution was Collected

1162

Amount in Restitution Collected for Victims (Do not include cancelled vouchers)

43,518³⁰

Cancelled Vouchers (Restitution cancelled, to be reissued)

4,075¹⁸ + 64

Other Collections (Court Costs or other fees paid with restitution, issued to oth

- 0 -

Amount in Restitution Paid to Victims (Including reissuance of cancelled vouch

44,335⁸⁵

Amount in "Other Collections" paid out

- 0 -

Ending Restitution Balance at June 30, 2009

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2008

18,793⁰⁸

Amount of District Attorney Fees collected during period

\$55,303⁶⁹

Expenditures

Personnel Costs

44,730⁻

Maintenance and Operations Costs

2,802²⁸

Travel Expenses

554⁸⁸

Other Expenses

- 0 -

Total Expenditures

\$48,087¹⁶

Ending District Attorney Fee Balance at June 30, 2009

\$26,009⁴¹

Prepared Vera Lewis

Date 6-30-09

Phone#: 298-8626



FY08 RESTITUTION AND DIVERSION ANNUAL REPORT

July 1, 2008 – June 30, 2009

District 17

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

MCCURTAIN **ALL FIGURES INCL IN BOGUS CHECK RPT**

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1		\$0.00
Number of Cases Processed	<u>18</u>	
Amount in Restitution Collected for Victims		<u>\$4,858.00 *</u>
Cancelled Vouchers		<u>\$0.00</u>
Amount in Restitution Paid to Victims		<u>\$4,530.00</u>
Ending Restitution Balance at June 30		<u>\$ 328.00</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1		\$0.00
Amount of District Attorney Fees collected during period		<u>\$194.00</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>\$ 194.00</u>

Prepared By: Tammy Toten
 Phone#: 580-286-7611

Date: 07/21/09

DISTRICT 17 MCCURTAIN COUNTY IMPLEMENTED THE RAD PROGRAM JANUARY 2008.

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-1.1).

** 4858.00 Funds were ran through Bogus check account. However, not Bogus check; was KAR*

FY09 RESTITUTION AND DIVERSION ANNUAL REPORT

July 1, 2008 - June 30, 2009

District 17

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

Acct # 12 - Pushmataha County

RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1	<u>23409.94</u>
Number of Cases Processed	_____
Amount in Restitution Collected for Victims	<u>9444.46</u>
Cancelled Vouchers	_____
Amount in Restitution Paid to Victims	<u>15147.46</u>
Ending Restitution Balance at June 30, 2009	<u>\$ 16706.94</u>

FEE AND EXPENDITURE INFORMATION

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

Prepared By: Rebecca Young
Phone#: 580 281-2365

Date: 7-1-09

FY09 SUPERVISION FEE ANNUAL REPORT

July 1, 2008 - June 30, 2009

District 17

BEGINNING CASH BALANCE ON JULY 1, 2008 \$ 21,300.48

INCOME

Supervision Fees Collected	<u>\$31,217.30</u>	
Other (please explain)	<u>\$2,316.50</u>	
Local District HH fees + 651.80		
TOTAL INCOME (before distributions)		<u>\$ 33,533.80</u>
Witness Fee Reimbursement + 1664.70		

EXPENDITURES BY DISTRICT ATTORNEY

Personnel and Benefits	<u>\$2,412.17</u>	
Maintenance and Operating Expense	<u>\$3,756.91</u>	
Travel	<u>\$638.02</u>	
Other <u>witness & mileage fee/expert witness fee</u>	<u>\$4,914.10</u>	
<u>class/training fees</u>	<u>\$1,000.00</u>	
TOTAL EXPENDITURES		<u>\$ 12,721.20</u>

ENDING CASH BALANCE ON JUNE 30, 2009 \$ 42,113.08
 (July 1 Balance + Income - Distributions - Expenditures = June 30 Balance)

SUPERVISION INFORMATION

Number of people supervised	<u>203</u>
Number of misdemeanors	<u>177</u>
Number of felonies	<u>70</u>

Description of Supervision Provided Defendants report each month by filling out a supervision report listing all pertinent information and any changes that they have made.

Prepared by: Jody Wheeler Date: 8/13/2009
 Phone#: (580)286-7611



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV