

STATUTORY REPORT

# DISTRICT ATTORNEY DISTRICT 17 TURNOVER

January 3, 2011



*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

**OFFICER TURNOVER STATUTORY REPORT  
LAURA ROSS WALLIS, DISTRICT ATTORNEY  
DISTRICT 17  
CHOCTAW, McCURTAIN,  
AND PUSHMATAHA COUNTIES  
JANUARY 3, 2011**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212.H, 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 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

March 29, 2011

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

Transmitted herewith is the Officer Turnover Statutory Report for the District Attorney of District 17, Choctaw, McCurtain, and Pushmataha Counties for January 3, 2011. The engagement was conducted in accordance with 74 O.S. § 212.H.

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

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".

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



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For the purpose of complying with 74 O.S. § 212.H, we have performed the following procedures for January 3, 2011:

- Verify that equipment items on hand agree with inventory records maintained by the District.
- Determine whether the District Attorney's Official Depository account balances with the County Treasurer.
- Determine that the District Attorney maintains a true and accurate inventory of all property seized in accordance with 63 O.S. § 2-506.K.

Information addressed in this report is the representation of the respective officer.

Our officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, equipment items on hand agreed with inventory records and the District Attorney's Official Depository account balanced with the County Treasurer. With respect to the District Attorney maintaining a true and accurate inventory of all property seized, our finding is presented in the accompanying schedule of findings and responses.

This report is intended solely for the information and use of the management of Choctaw, McCurtain, and Pushmataha Counties and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

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

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

February 28, 2011

**OFFICER TURNOVER STATUTORY REPORT  
LAURA ROSS WALLIS, DISTRICT ATTORNEY  
DISTRICT 17  
JANUARY 3, 2011**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2011-1–Seized Property Inventory Records**

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

In addition, property recorded on the inventory should be visually inspected and agreed to file documentation to ensure a true and accurate inventory.

Condition: The test of the fourteen pending property forfeiture cases revealed the following:

- CV-10-26 listed a 12 gauge shotgun as seized and pending. Upon further examination of the case, we noted that after the fines were paid the gun was released to an officer of the police department. No documentation was retained by the D.A.'s office to verify the weapon was released to the owner.
- CV-09-63 listed \$1,109.00 as seized and we were unable to locate seized money.
- CV-06-259 listed \$383.31 as seized and we were unable to locate seized money.

Effect: This condition results in potential misappropriation of seized property and the office not having a true and accurate inventory as required by 63 O.S. § 2-506.K.

Recommendation: OSAI recommends that the District Attorney maintain a true and accurate list of all items seized. Furthermore, OSAI recommends that all seized inventory be kept in a secure and appropriate location and that all money seized be counted for accuracy.



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