

**DISTRICT ATTORNEY
DISTRICT 4**

**BOGUS CHECK
RESTITUTION FUND**

**FOR THE YEAR ENDED
JUNE 30, 2009**



**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**CATHY STOCKER, DISTRICT ATTORNEY
DISTRICT 4
STATUTORY REPORT
BOGUS CHECK RESTITUTION FUND AND
DISTRICT ATTORNEY SUPERVISION FEE FUND
FOR THE YEAR ENDED 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. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of \$14.35. 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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August 10, 2010

Cathy Stocker, District Attorney
District 4
Garfield County Courthouse
Enid, Oklahoma 73701

Transmitted herewith is the statutory report for the District Attorney of District 4, Canadian, Garfield, Grant, and Kingfisher 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 that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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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.

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

Cathy Stocker, District Attorney
District 4
Garfield County Courthouse
Enid, Oklahoma 73701

For the purpose of complying with 74 O.S. § 212.E and 22 O.S. § 114, we have performed each of the following procedures as it relates to the records of the Bogus Check Restitution Fund and the District Attorney Supervision Fee Fund for the fiscal year June 30, 2009.

- Examine fees to determine that the correct fees were assessed, receipted, and deposited in compliance with 28 O.S. § 153 and 22 O.S. § 991d.
- Determine whether expenditures were used to defray lawful 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.
- Determine whether the funds reconcile to the County Treasurer's records.
- Determine that the District Attorney prepared and submitted an annual report to the District Attorneys Council showing the total deposits and total expenditures for the Bogus Check Restitution Program Fund, and that expenditures were properly classified and presented.

All information included in the financial records of the bogus check restitution program and district attorney supervision 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 Canadian, Garfield, Grant, or Kingfisher Counties.

Based on our procedures performed, and with respect to items tested, District 4 was properly assessing, receipting, and depositing the correct fees in compliance with 28 O.S. § 153 and 22 O.S. § 991d; expenditures were used to defray lawful expenses of the District Attorney's office; expenditures were supported by original invoices and approved claims; goods or services paid for were received; restitution agreements do not exceed three years in accordance with 22 O.S. § 114; the fund balance reconciled to the County Treasurer's records; the District Attorney prepared and submitted an annual report to the District Attorneys Council; and expenditures were properly classified and presented.

We have included in this report information from the Bogus Check Restitution Fund Annual Report, which is presented following this report.

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

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

May 20, 2010

**CATHY STOCKER, DISTRICT ATTORNEY
DISTRICT 4
STATUTORY REPORT
JUNE 30, 2009**

BOGUS CHECK RESTITUTION FUND

COLLECTION INFORMATION

| | | |
|--|--------------|-------------------|
| Number of checks received from merchants | <u>4,136</u> | |
| Dollar amount of checks received | | <u>\$ 426,196</u> |

RESTITUTION INFORMATION

| | | |
|--|--------------|------------------|
| Beginning restitution account balance at July 1, 2008 | | \$ 34,468 |
| Number of checks on which restitution collected | <u>5,350</u> | |
| Amount in restitution collected for merchants | | 389,371 |
| Cancelled vouchers (restitution cancelled, to be reissued) | | 4,553 |
| Other collections | | 1,424 |
| Amount in restitution paid to merchants | | (393,924) |
| Amount in "other collections" paid out | | <u>(1,424)</u> |
| Ending restitution account balance at June 30, 2009 | | <u>\$ 34,468</u> |

FEE AND EXPENDITURES INFORMATION

| | | |
|--|--------------|-------------------|
| Beginning District Attorney fee balance at July 1, 2008 | | \$ 698,008 |
| Amount of District Attorney fees collected during the period | | 499,600 |
| Expenditures: | | |
| Personnel costs | 604,263 | |
| Maintenance and operation costs | 22,455 | |
| Other expenses | <u>7,026</u> | |
| Total expenditures | | <u>633,744</u> |
| Ending District Attorney fee balance at June 30, 2009 | | <u>\$ 563,864</u> |

Source: District 4 Bogus Check Restitution Fund Annual Report (for informational purposes only)



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