

# **DISTRICT ATTORNEY DISTRICT 10**

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

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

# **STATUTORY REPORT**



Oklahoma State Auditor  
& Inspector

**LARRY STUART, DISTRICT ATTORNEY  
DISTRICT 10  
STATUTORY REPORT  
BOGUS CHECK RESTITUTION FUND  
RESTITUTION AND DIVERSION FUND AND  
DISTRICT ATTORNEY SUPERVISION FEE FUND  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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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 \$14.62. 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



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 [www.sai.ok.gov](http://www.sai.ok.gov)

November 1, 2010

Larry Stuart, District Attorney  
District 10  
Osage County Courthouse  
Pawhuska, Oklahoma 74056

Transmitted herewith is the statutory report for the District Attorney of District 10, Osage and Pawnee 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, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

**LARRY STUART, DISTRICT ATTORNEY  
DISTRICT 10  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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**TABLE OF CONTENTS**

Introductory Information .....	ii
Statutory Report of State Auditor and Inspector .....	1
Bogus Check Restitution Annual Report for the period July 1, 2007 through June 30, 2008 .....	3
Bogus Check Restitution Annual Report for the period July 1, 2008 through June 30, 2009 .....	4
Restitution and Diversion Annual Report for the period July 1, 2007 through June 30, 2008 .....	5
Restitution and Diversion Annual Report for the period July 1, 2008 through June 30, 2009 .....	6

**LARRY STUART, DISTRICT ATTORNEY  
DISTRICT 10  
STATUTORY REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH 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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2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 [www.sai.ok.gov](http://www.sai.ok.gov)

## Statutory Report

Larry Stuart, District Attorney  
District 10  
Osage County Courthouse  
Pawhuska, Oklahoma 74056

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 Program, and Restitution and Diversion Fund for the period July 1, 2007 through June 30, 2009.

- Examine fees to determine that the correct fees were 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 were used to defray 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 and 991f-1.1.
- Determine whether the funds reconcile to the County Treasurer's records.
- Determine that 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 Fund and the Restitution and Diversion Fund, and that expenditures were properly classified and presented.

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 Osage or Pawnee Counties.

Based on our procedures performed, with respect to items tested, District 10 was properly assessing, receipting, and depositing the correct fees in compliance with 28 O.S. § 153, 22 O.S. §§ 114, 991d, 991f-1.1, and 19 O.S. § 215.11; expenditures were used to defray expenses of the District Attorney's office; expenditures were supported by original invoices and approved claims, and goods or services paid for were received; restitution agreements did not exceed three years in accordance with 22 O.S. §§ 114 and

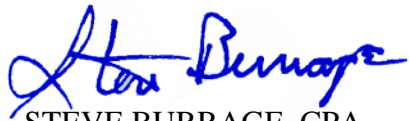


991f-1.1; the fund balances reconciled to the County Treasurer's records; the District Attorney prepared and submitted annual reports to the District Attorney's Council; and expenditures were properly classified and presented.

We have included in this report the Bogus Check Restitution Annual Reports and the Restitution and Diversion Annual Reports prepared by District 10, which were submitted to the District Attorneys Council.

This report is intended for the information and use of the District Attorney and Osage and Pawnee 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 "Steve Burrage", with a stylized flourish at the end.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

August 17, 2010

# FY08 BOGUS CHECK RESTITUTION ANNUAL REPORT

July 1, 2007 - June 30, 2008

District 10

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

## COLLECTION INFORMATION

Number of checks received from victims 1089  
Dollar amount of checks received 104,164.65

## RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1, 2007 18,625.04  
Number of Checks on which Restitution was Collected 836  
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) 92,044.16  
Cancelled Vouchers (Restitution cancelled, to be reissued) 331.59  
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies) -0-  
Amount in Restitution Paid to Victims (including reissuance of cancelled vouchers) 85,946.69  
Amount in "Other Collections" paid out -0-  
Ending Restitution Balance at June 30, 2008 25,054.10

## FEE AND EXPENDITURE INFORMATION

Beginning District Attorney Fee Balance at July 1, 2007 10,261.60  
Amount of District Attorney Fees collected during period 130,435.39  
Expenditures  
Personnel Costs 126,310.00  
Maintenance and Operations Costs 6,496.53  
Travel Expenses 0-  
Other Expenses -0-  
Total Expenditures \$132,806.53  
Ending District Attorney Fee Balance at June 30, 2007 7,890.46

Prepared By: Sherry Henry  
Phone#: (918) 287-1510

Date: 7/21/08



**FY09 BOGUS CHECK RESTITUTION ANNUAL REPORT**

July 1, 2008 – June 30, 2009

District 10

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

**COLLECTION INFORMATION**

Number of checks received from victims 1059  
Dollar amount of checks received 101,922.63

**RESTITUTION INFORMATION**

Beginning Restitution Account Balance at July 1, 2008 25,054.10  
Number of Checks on which Restitution was Collected 941  
Amount in Restitution Collected for Victims (Do not include cancelled vouchers) 119,699.74  
Cancelled Vouchers (Restitution cancelled, to be reissued) 645.75  
Other Collections (Court Costs or other fees paid with restitution, issued to other agencies) -0-  
Amount in Restitution Paid to Victims (Including reissuance of cancelled vouchers) 125,918.77  
Amount in "Other Collections" paid out -0-  
Ending Restitution Balance at June 30, 2009 19,480.82

**FEE AND EXPENDITURE INFORMATION**

Beginning District Attorney Fee Balance at July 1, 2008 7,890.46  
Amount of District Attorney Fees collected during period 132,688.73  
Expenditures  
    Personnel Costs 122,200.00  
    Maintenance and Operations Costs 2,793.80  
    Travel Expenses -0-  
    Other Expenses -0-  
    Total Expenditures \$ 124,993.80  
Ending District Attorney Fee Balance at June 30, 2009 15,585.39

Prepared By: Sherry Henry  
Phone#: (918) 287-1510

Date: 8/26/09**REC**

AUG 28 2009

DISTRICT ATTORNEY  
COUNCIL

# FY08 RESTITUTION AND DIVERSION ANNUAL REPORT

July 1, 2007 - June 30, 2008

District 10

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

## RESTITUTION INFORMATION

Beginning Restitution Account Balance at July 1	<u>0</u>
Number of Cases Processed	<u>1</u>
Amount in Restitution Collected for Victims	<u>0</u>
Cancelled Vouchers	<u>130.74</u>
Amount in Restitution Paid to Victims	<u>130.74</u>
Ending Restitution Balance at June 30	<u>\$ 0 -</u>

## FEE AND EXPENDITURE INFORMATION

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

Prepared By: Sharon Yates  
Phone#: 918-287-1510

Date: 7/16/08

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).

Amended 2-9-10 states

**FY08 RESTITUTION AND DIVERSION ANNUAL REPORT**

July 1, 2008 - June 30, 2009

District #10

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

**RESTITUTION INFORMATION**

Beginning Restitution Account Balance at July 1

Number of Cases Processed

Amount in Restitution Collected for Victims

Cancelled Vouchers

Amount in Restitution Paid to Victims

Ending Restitution Balance at June 30

-0-

1

100<sup>00</sup>

100<sup>00</sup>

100<sup>00</sup>

\$ -0-

**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

Ending District Attorney Fee Balance at June 30

-0-

-0-

-0-

-0-

-0-

-0-

\$ -0-

\$ -0-

Prepared By: Sharon Yates

Phone#: (918) 287-1510

Date: 8/27/09

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).



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