

**JOHN WAMPLER
DISTRICT ATTORNEY, DISTRICT 3
STATUTORY REPORT
BOGUS CHECK RESTITUTION FUND
FOR THE YEAR ENDED
JUNE 30, 2002**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 28, 2003

John Wampler, District Attorney
District 3

Transmitted herewith is the statutory report for the District Attorney of District 3, Jackson, Tillman, Washita, and Kiowa Counties, Oklahoma, (the District) for the fiscal year ended June 30, 2002.

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 cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

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INTRODUCTORY INFORMATION

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.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Statutory Report

John Wampler, District Attorney
District 3
Jackson County Courthouse
Altus, Oklahoma 73521

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 they relate to the records of the Bogus Check Restitution Fund for the fiscal year June 30, 2002.

- We examined fees to determine that the correct fees were assessed, receipted, and deposited in compliance with 28 O.S. § 153.
- We determined whether expenditures were used to defray lawful expenses of the District Attorney's office in accordance with 22 O.S. § 114; whether expenditures were supported by invoices and approved claims; and that goods or services paid for were received.
- We reconciled the fund to the County Treasurer's records.
- We determined that the District Attorney prepared and submitted an annual report to the District Attorney's Council showing the total deposits and total expenditures and that expenditures were properly classified and presented.

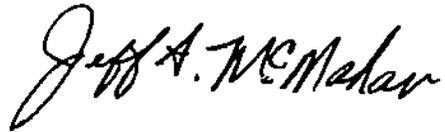
All information included in the financial records of the bogus check restitution program is the representation of the District Attorney for their respective district.

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 Jackson County, Kiowa County, Tillman County, or Washita County.

Based on our procedures performed; District 3 did not always properly assess, receipt, and deposit the correct fees in compliance with 28 O.S. § 153; expenditures were used to defray lawful expenses of the District Attorney's office in accordance with 22 O.S. § 114; expenditures were supported by invoices and approved claims; goods or services paid for were received; the fund balance reconciles to the County Treasurer's records; the District Attorney prepared and submitted an annual report to the District Attorney's Council; and expenditures were properly classified and presented. With respect to restitution agreements, assessment of fees and retention of voucher books, our findings and recommendations are included in the Schedule of Findings and Recommendations.

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

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahar". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN
State Auditor and Inspector

June 19, 2003

**JOHN WAMPLER
DISTRICT ATTORNEY, DISTRICT 3
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2002**

Assessed Fees

Criteria: Title 22 O.S. 2001, §114B, provides that each restitution agreement shall require the defendant to pay a fee equal to the amount which would have been assessed as court costs upon filing of the case in district court. Title 28 O.S. § 153 sets the fees assessed by the district court. Bogus checks written up to \$50 have a fee of \$114 (misdemeanor \$83, District Attorney Fee \$25 and Law Library fee \$6) and a bogus check written over \$50 has a fee of \$134 (felony \$103, District Attorney Fee \$25 and Law Library fee \$6).

Condition: The District Attorney did not input the updated fee of \$6 on the bogus check computer system. The District Attorney received an updated computer software package for the bogus check program in December 2001 and the fees were properly posted after that date.

Of the twenty-four (24) cases tested, two (2) cases were noted in which the incorrect law library fee was charged for the bogus check.

<u>Case #</u>	<u>Check #</u>	<u>Check Amt</u>	<u>Correct Fee</u>	<u>Fee Charged</u>	<u>Variance</u>
Filed w/D.A. JK-01-986	11-30-01 683	\$ 8.45	\$114.00	\$108.00	\$6.00
Filed w/D.A. JK-01-1011	12-6-01 1104	\$ 10.09	\$114.00	\$108.00	\$6.00
	1103	\$ 9.00	\$114.00	\$108.00	\$6.00

Recommendation: We recommend the District Attorney place an emphasis on changing statutory fees within the bogus check computer software program to ensure proper statutory fees are charged for bogus checks filed with the District Attorney in accordance with Oklahoma Statutes.

Restitution Agreements

Criteria: Title 22 O.S. 2001 §114A states, "The district attorney shall enter into a written restitution agreement with the defendant to defer prosecution on a false or bogus check for a period...not to exceed two (2) years, ..."

Condition: In five (5) of the twenty-four (24) cases tested, restitution agreements were not submitted (entered into) with the defendant. The defendant was allowed to make restitution payments for the total of the bogus check(s) and district attorney fees.

**JOHN WAMPLER
DISTRICT ATTORNEY, DISTRICT 3
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2002**

The following is a list of case numbers in which a restitution agreement was not submitted (entered into) with the defendant.

Case #: JK-01-478
Case #: JK-01-589
Case #: JK-01-688
Case #: JK-01-986
Case #: JK-01-882

Recommendation: We recommend the District Attorney enter into restitution agreements with defendants of the bogus check restitution program in accordance with Oklahoma Statutes.

Fee Vouchers

Criteria: Title 22 O.S. 2001, § 114B provides that the District Attorney shall keep records of all deposits and disbursements.

Condition: The voucher book for the Bogus Check Restitution Fee Account could not be located for the time period of July 1, 2001 through August 7, 2001.

Recommendation: We recommend all voucher books be maintained by the District Attorney's office to ensure proper accountability over funds disbursed.

JOHN WAMPLER
DISTRICT ATTORNEY, DISTRICT 3
BOGUS CHECK RESTITUTION ANNUAL REPORT
JUNE 30, 2002

COLLECTION INFORMATION

Number of checks received from merchants	<u>4,244</u>
Dollar amount of checks received	<u>\$ 312,537</u>

RESTITUTION INFORMATION

Beginning restitution account balance at July 1, 2001	\$ 51,765
Number of restitution checks collected	<u>3,990</u>
Amount in restitution collected for merchants	257,634
Amount in restitution paid to merchants	<u>287,071</u>
Ending restitution balance at June 30, 2002	<u>\$ 22,328</u>

FEE AND EXPENDITURE INFORMATION

Beginning District Attorney fee balance at July 1, 2001	\$ 296,978
Amount of District Attorney fees collected during the period	317,165

Expenditures:

Personnel costs	239,320
Maintenance and operations costs	51,802
Travel expenses	0
Other expenses	<u>33,321</u>
Total expenditures	<u>324,443</u>
Ending District Attorney fee balance at June 30, 2002	<u>\$ 289,700</u>

Management Response

Room 104
Jackson County Courthouse
Altus, Oklahoma 73521
Telephone: (580) 482-5334
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FIRST ASSISTANT:
JAN WARREN

ASSISTANTS:
MATHEW SALTER
REBECCA BEASON

JOHN M. WAMPLER
DISTRICT ATTORNEY
THIRD JUDICIAL DISTRICT

August 22, 2003

Office of the State Auditor and Inspector
Weatherford District Office
1401 Lera Lane, Suite 9
Weatherford, OK 73096

Dear Sherri:

In response to the reportable conditions regarding the audit of the District 3 Bogus Checks record, please be advised that I have reviewed those conditions and have made the following corrections.

As to the assessed fees, we have been charging the correct DA fee of \$114.00 for some time. The exceptions noted in your report were assessed at a time prior to our correcting the amount.

As to restitution agreements, we strive diligently to obtain a DPA in each case. However, often times the checkwriter will mail the pay-off amount without returning the DPA form signed. It is difficult to then get them to return the form after they have paid in full. We will strive to obtain the DPA forms in all cases where it is practical to do so.

If you need anything else, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "John M. Wampler".

John M. Wampler
District Attorney

JMW/md
enclosure