

**DISTRICT ATTORNEY  
DISTRICT 18**

**PROPERTY  
FORFEITURE FUND**

FOR THE YEAR ENDED  
JUNE 30, 2008



**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**JIM BOB MILLER, DISTRICT ATTORNEY  
DISTRICT 18  
STATUTORY REPORT  
PROPERTY FORFEITURE FUND  
FOR THE YEAR ENDED  
JUNE 30, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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December 5, 2008

Jim Bob Miller, District Attorney  
District 18

Transmitted herewith is the statutory report for the District Attorney of District 18, Haskell and Pittsburg Counties, Oklahoma (the District), for the fiscal year ended June 30, 2008. 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,

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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## **INTRODUCTORY INFORMATION**

Most district attorneys in the state have a Property Forfeiture Fund. The fund is not subject to fiscal year limitations and is to be used for enforcement of controlled dangerous substances laws, drug abuse prevention and education, and is maintained by the District Attorney to be used at his or her discretion for those purposes. The revenues for said fund come from the proceeds of forfeited assets.

Any cash, vehicles, real property, or other assets used in the commission of or acquired as a result of a crime as described in the Uniform Controlled Dangerous Substances Act is presumed to be forfeitable.

Asset forfeiture is an effective law enforcement tool used by local district attorneys to deprive criminals of their ill-gotten gains by seizing the proceeds of criminal activity and property used to facilitate crime. The proceeds of seized, forfeited assets make a substantial contribution to the investigation and prosecution of drug related offenses.

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## Statutory Report

Jim Bob Miller  
District Attorney, District 18  
Pittsburg County Courthouse  
McAlester, Oklahoma 74501

For the purpose of complying with 74 O.S. §212 (E) and 63 O.S. §2-506, we have performed the following procedures as it relates to the records of the Property Forfeiture Fund for the fiscal year 2008:

- Examine a group of receipts and deposit slips for propriety.
- Review sale documentation for selected cases to determine whether forfeited assets were sold after due notice at public auction to the highest bidder in accordance with 63 O.S. §2-508.C.3.
- Review the distribution of proceeds of the sale for selected cases to determine the distribution was in accordance with Court order pursuant to 63 O.S. §2-506.K.
- Determine whether expenditures tested were supported by approved claims, invoices, and independent verification that goods or services paid for were received in accordance with 63 O.S. §2-508.C.3.
- Determine whether the District Attorney prepared and submitted an annual report to the Board of County Commissioners showing the total deposits, total expenditures, beginning and ending balances in accordance with 63 O.S. §2-506.L.3.
- Determine whether expenditures were properly classified and whether the District Attorney reconciles the balance with the County Treasurer monthly in accordance with 63 O.S. §2-508.C.3.

Our engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with accounting standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Haskell or Pittsburg Counties.

Based on our procedures performed, District 18 is properly receipting and depositing the proceeds of forfeitures; forfeited assets were sold after proper notice at public auction to the highest bidder; the proceeds of forfeitures were distributed as directed by Court orders; expenditures were supported by approved claims, invoices, and independent verification that goods or services paid for were received; the District Attorney prepared and submitted an annual report to the Board of County Commissioners; expenditures were properly classified; and the District Attorney reconciled the balance of the Property Forfeiture Fund with the County Treasurer's records monthly.

We have included in this report a detailed analysis of the Property Forfeiture Fund, which is presented following this report.

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



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ  
DEPUTY STATE AUDITOR & INSPECTOR

October 8, 2008

**PROPERTY FORFEITURE FUND ANALYSIS**

<b>BEGINNING CASH BALANCE ON JULY 1, 2007</b>	\$ 173,606
<b>BEGINNING DRUG ASSET FORFEITURE BALANCE - DAC 6-30-07</b>	21

**INCOME**

Cash forfeited	17,103	
Court ordered assessments	6,465	
Value non-cash assets forfeited and sold	28,130	
Other: Restitution	247	
Interest	5,118	
Plea agreement	7,500	
Funds deposited to be returned to defendants	405	
Funds deposited to be distributed	10,698	
Return of confidential funds	1,000	
Donation	50	
Overpayment to victim	98	
	76,814	
<b>TOTAL INCOME (before distributions)</b>		<u>76,814</u>

**DISTRIBUTION TO OTHER AGENCIES**

Cash returned to other agencies	8,678	
<b>TOTAL DISTRIBUTIONS</b>		<u>8,678</u>

**EXPENDITURES BY DISTRICT ATTORNEY**

Personnel and benefits	31,395	
Compsource Oklahoma, 4th quarter	23	
Equipment	7,887	
Operating expenses	12,972	
Storage and towing	1,970	
Travel - paid through DA Council	964	
Other	24,341	
	79,552	
<b>TOTAL EXPENDITURES BY DISTRICT ATTORNEY</b>		<u>79,552</u>

**OTHER ITEMS**

Balance DAC forfeiture fund 6/30/08		539
<b>TOTAL OTHER ITEMS</b>		<u>539</u>
<b>ENDING CASH BALANCE ON JUNE 30, 2008</b>		<u>\$ 161,672</u>





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