

## County Audit

**Emily Redman**  
**District Attorney, #19**  
**Property Forfeiture Fund**

For The Year Ended  
June 30, 2006



Office of the Oklahoma State Auditor and Inspector  
Jeff A. McMahan, CFE

**EMILY REDMAN  
DISTRICT ATTORNEY, DISTRICT 19  
STATUTORY REPORT  
PROPERTY FORFEITURE FUND  
FOR THE YEAR ENDED  
JUNE 30, 2006**

---

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. § 212 (E) and 63 O.S. § 2-506. Pursuant to 74 O.S. § 3105.B, six (6) copies have been prepared and distributed at a cost of \$13.21. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

August 23, 2007

Emily Redman, District Attorney  
District 19

Transmitted herewith is the statutory report for the District Attorney of District 19, Atoka, Bryan, and Coal Counties, Oklahoma (the District), for the fiscal year ended June 30, 2006. 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 black ink, reading "Jeff A. McMahan". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN  
State Auditor and Inspector

**TABLE OF CONTENTS**

Introductory Information ..... ii  
Statutory Report of State Auditor and Inspector ..... 1  
Property Forfeiture Fund Analysis ..... 3

## 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 substance 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.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**Statutory Report**

Emily Redman  
District Attorney, District 19  
Bryan County Courthouse  
Durant, Oklahoma 74701

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 2006:

- 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 used for enforcement of controlled dangerous substance laws, drug abuse prevention and education in accordance with 63 O.S. §2-506.L.3.
- 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.

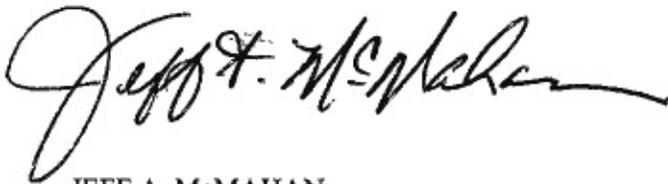
Our engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with accounting standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Atoka, Bryan,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

Based on our procedures performed, the District 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 made for lawful uses; 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 reconciles the balance of the Property Forfeiture Fund with the County Treasurer's records monthly.

We have prepared 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 Atoka County, Bryan County, and Coal County officials. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, reading "Jeff A. McMAHAN". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

JEFF A. McMAHAN  
State Auditor and Inspector

August 2, 2007

**PROPERTY FORFEITURE FUND ANALYSIS**

**BEGINNING CASH BALANCE ON JULY 1, 2005** \$ 37,759

**INCOME**

Cash forfeited	41,949
Court ordered assessments	1,225
Value non cash forfeited and sold	48,222
Other	<u>1,154</u>

**TOTAL INCOME (before distributions)** 92,550

**DISTRIBUTION TO OTHER AGENCIES**

Cash returned to other agencies	31,498
Equipment purchased for other agencies	229
Other fees	<u>2,317</u>

**TOTAL DISTRIBUTIONS** 34,044

**EXPENDITURES BY DISTRICT ATTORNEY**

Personnel and benefits	61,600
Confidential informants	1,000
Equipment	1,784
Operating expenses	5,414
Rent	1,800
Travel	2,775
Other	<u>4,532</u>

**TOTAL EXPENDITURES BY DISTRICT ATTORNEY** 78,905

**ENDING CASH BALANCE ON JUNE 30, 2006** \$ 17,360