JAMES M. BORING
DISTRICT ATTORNEY, DISTRICT 1
STATUTORY REPORT
PROPERTY FORFEITURE FUND
FOR THE YEAR ENDED
JUNE 30, 2003

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April 28, 2004

James M. Boring, District Attorney
District 1

Transmitted herewith is the statutory report for the District Attorney of District 1, Beaver, Cimarron, Harper, and Texas Counties, Oklahoma (the District), for the fiscal year ended June 30, 2003. 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,

JEFF A. McMAHAN
State Auditor and Inspector
TABLE OF CONTENTS

Introductory Information ........................................................................................................... ii
Statutory Report of State Auditor and Inspector ...................................................................... 1
Property Forfeiture Account 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 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.
Accordingly, we do not express an opinion on any general-purpose financial statements or notes.

Our engagement was limited to the procedures performed above and was less in scope than an audit. We recognize the balance with the County Treasurer monthly in accordance with 63 O.S. §2-508.C.

- We determined whether expenditures were properly classified and whether the District Attorney

§2-508.C.

board of County Commissioners showed the total deposits, total expenditures, beginning and ending balances in accordance with 63 O.S. §2-506.T.
- We determined whether the District Attorney prepared and submitted an annual report to the

§2-508.C.

independent verification that goods or services paid for were received in accordance with 63 O.S.
- We determined whether expenditures listed were supported by approved claims, invoices, and other evidence and were necessary and prudent.

§2-506.T.
- We determined whether expenditures listed were used for compensation of controlled dangerous

§2-506.K.
- For selected cases, the distribution of proceeds of the sale was reviewed to determine the

§2-506.K.
- We reviewed sale documentation for selected cases to determine whether proceeds were

sold after due notice at public auction to the highest bidder in accordance with 63 O.S. §2-512.
- We examined a group of receipts and deposits for propriety.

§2-512.

following procedures as it relates to the records of the Property Portion Fund for the fiscal year 2003.

For the purpose of compiling with 74 O.S. §2-317(E) and 63 O.S. §2-506, we have performed the

Guymon, Oklahoma 73942
319 N. Main
District Attorney, District 1
James M. Boring

Statutory Report

Jeff A. MCMANAMAN
State Auditor and Inspector

STATE OF OKLAHOMA
April 15, 2004

State Auditor and Inspector

Jiff A. WEMHAN

Sincerely,

Jiff A. WEMHAN

This report is intended for the information and use of the District Attorney and Beaver, Chimnion, Harp

reconciled the balance of the Property Portion Fund with the County Treasurer's records monthly.

the Board of County Commissioners' expenditures were properly classified, and the District Attorney's

expended for supplies, capital improvements, and other capital improvements. Expenditures were made for legal costs; expenditures were supported by approved claims, invoices and

receivable, and the process of disposing of property is properly performed. District 1 is properly receiving and disposing of

Based on our procedures performed, District 1 is properly receiving and disposing of
Beginning Cash Balance on June 30, 2003

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td></td>
</tr>
<tr>
<td>Repairs</td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td></td>
</tr>
<tr>
<td>K-9 Expense</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
</tr>
<tr>
<td>Storage and Lowning</td>
<td></td>
</tr>
<tr>
<td>Rent</td>
<td></td>
</tr>
<tr>
<td>Operating Expense</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
</tr>
<tr>
<td>Education/Training</td>
<td></td>
</tr>
<tr>
<td>Cost of Prosecution/Investigation</td>
<td></td>
</tr>
<tr>
<td>Confidential Informants</td>
<td></td>
</tr>
<tr>
<td>Personnel and Benefits</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures by District Attorney</strong></td>
<td><strong>274,431</strong></td>
</tr>
<tr>
<td>Total Distributions</td>
<td></td>
</tr>
<tr>
<td>Equipment Purchased for Other Agencies</td>
<td>60,552</td>
</tr>
<tr>
<td>Cash Reimbursed to Other Agencies</td>
<td>213,479</td>
</tr>
</tbody>
</table>

**Distribution to Other Agencies**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Income (before distributions)</td>
<td></td>
</tr>
<tr>
<td>Value Non-Cash Assets: Purchased and Sold</td>
<td>22,629</td>
</tr>
<tr>
<td>Court Ordered Assessments</td>
<td></td>
</tr>
<tr>
<td>Cash: Forfeited</td>
<td>378,576</td>
</tr>
</tbody>
</table>

**Income**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Cash Balance on July 1, 2002</td>
<td>$ 126,555</td>
</tr>
</tbody>
</table>

**Property Forfeiture Account Analysis**

**Drug Asset Forfeiture Annual Report**

June 30, 2003

Statutory Report

District 1

James M. Borum, District Attorney