



STILLWATER PIONEER BOOSTER CLUB

Forensic Audit Report

March 27, 2025

Cindy Byrd, CPA
State Auditor & Inspector



OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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March 27, 2025

Honorable Laura Thomas
District Attorney, District 9
606 South Husband, Suite # 111
Stillwater, OK 74074

Re: Forensic Audit of the Stillwater Pioneer Booster Club

District Attorney Thomas:

At your request, the State Auditor & Inspector's Office conducted a forensic audit of the Stillwater Pioneer Booster Club's financial accounts to assess whether the funds spent were properly documented and used for their intended and authorized purposes.

The findings of our audit are detailed below.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
State Auditor & Inspector

Forensic Audit Report Summary Stillwater Pioneer Booster Club

Objective *Determine if funds expended by the Stillwater Pioneer Booster Club (SPBC) were properly accounted for and used for authorized purposes.*

All account activity occurring between June 2019 and June 2022, for the two SPBC bank accounts, a checking and a money market account, was reviewed. The money market account had no activity and was closed in October 2021. The remaining funds were transferred into the checking account. All transactions from this account were analyzed.

Finding *Britt Weaver misappropriated \$23,580 from the SPBC checking account.*

Between October 4, 2021, and May 5, 2022, Britt Weaver, president of the SPBC, made eight cash withdrawals totaling \$22,000 from the checking account and obtained one cashier's check for payment of a personal expenditure for \$1,580, resulting in the misappropriation of funds totaling \$23,580. Counter checks, available inside the bank, were utilized to circumvent the two-signature requirement on SPBC checks. Weaver wrote counterchecks for cash or for a combination of cashier's checks and cash. Two Simmons Bank videos dated April 8, 2022, and May 5, 2022, were obtained that appear to portray Weaver making \$3,000 and \$1,000 cash withdrawals.

Summary of Transactions		
Date	Amount	Type
Oct 04, 2021	\$2,500	Cash Out
Nov 03, 2021	\$3,500	Cash Out
Nov 17, 2021	\$2,500	Cash Out
Dec 06, 2021	\$3,000	Cash Out
Jan 28, 2022	\$4,000	Cash Out
Mar 10, 2022	\$2,500	Cash Out
Mar 10, 2022	\$1,580	Cashier's Check
Apr 08, 2022	\$3,000	Cash Out
May 05, 2022	\$1,000	Cash Out
Total	\$23,580	

Four of the eight transactions included counterchecks written to "Pioneer Booster Club" in return for cash and cashier's checks with the cash being retained by Weaver. In the example depicted below, Weaver wrote a countercheck on March 10, 2022, for \$4,080 in exchange for a \$1,580 cashier's check to OMEGA FI, to pay for a family financial obligation, and cashed out \$2,500, none of which was provided to the school district.

Date	Check #	Amount
3/10/2022	0	\$4,080.00

Simmons Bank.
MEMBER FDIC
DATE: 3/10/22
AMOUNT: \$4,080.00
PAY TO THE ORDER OF: PIONEER BOOSTER CLUB
FOUR THOUSAND EIGHTY \$00/100
ACCOUNT NUMBER: 681256
MICR: ⑆5000⑉1190⑆

Credit	Cashier's Check				
Bank: SIMMONS BANK Branch #: 155 Branch Name: OK Stillwater 6th & Main Teller ID: B09ANDREW R Drawer #: 78001 Trans #: 10 Misc: Trn Univ/Split, Inst: 202362552	Date/Time: 3/10/2022 10:36 AM Workstation: D4NKL1S2 HIN #: 810341300000235				
SUBSTITUTE IMAGE / VIRTUAL DOCUMENT					
Check Description: Cashier Check Credit Payee Name: OMEGA F Remitter Name: PIONEER BOOSTER CLUB AUXILIARY 202362552 R/T 082900432 ACCOUNT 12555024	Fee Amount: \$0.00 <table border="1"> <thead> <tr> <th>PC/TC</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>20</td> <td>\$1,580.00</td> </tr> </tbody> </table>	PC/TC	AMOUNT	20	\$1,580.00
PC/TC	AMOUNT				
20	\$1,580.00				

3/10/2022	0	\$2,500.00
Credit Bank: SIMMONS BANK Branch #: 155 Branch Name: OK Stillwater 6th & Main Teller ID: B09ANDREW R Drawer #: 78001 Trans #: 10 Misc: Trn Univ/Split,	Cash Out (calc.) Date/Time: 3/10/2022 10:36 AM Workstation: D4NKL1S2 HIN #: 810341300000236	
SUBSTITUTE IMAGE / VIRTUAL DOCUMENT		
AUXILIARY 5001-8720 R/T 78001 ACCOUNT 78001 PC/TC 20 AMOUNT \$2,500.00		

Four of the eight transactions were counterchecks written to the "Pioneer Booster Club" for cash. In the example shown below, a countercheck was written on January 8, 2022, with the entire \$4,000 cash out retained by Weaver.

Date	Check #	Amount
1/28/2022	0	\$4,000.00
1/28/2022	87	\$4,000.00
Credit Cash Out (Calc) Bank: SIMMONS BANK Date/Time: 1/28/2022 4:44 PM Branch #: 155 Workstation: DANKL132 Branch Name: OK Stillwater 6th & Main HIN #: 806141300000203 Teller ID: B00ANDREW R Drawer #: 78001 Trans #: 39 MISC: Trn Cash Withdrawal, Inst 87		
SUBSTITUTE IMAGE / VIRTUAL DOCUMENT		
AUXILIARY 87	R/T 5001-8720	ACCOUNT 78001
PC/TC 20	AMOUNT \$4,000.00	

All of the cash withdrawals were made during the SY 2022.¹ During that year, Stillwater Public Schools only requested one lump sum donation from the SPBC that was fulfilled via check. No individual requests from coaches were made to the SPBC and a poll of 15 coaches verified that no coach nor the Athletic Director received cash or any kind of direct payment from the SPBC during SY 2022.

Britt Weaver misappropriated \$22,000 in cash and \$1,580 via a cashier's check from the SPBC account in violation of 21 O.S. § 1451 which states in part:

Embezzlement is the fraudulent appropriation of property of any person or legal entity, legally obtained, to any use or purpose not intended or authorized, [...] where the property was obtained by being entrusted to that person for a specific purpose, use, or disposition, [...] where the property is to be used for a public or benevolent purpose.

At the time these transactions occurred, the only active members on the SPBC committee were Britt Weaver and his spouse Betsey Weaver. Both had the title of president, and both had account signature authority.

Several attempts were made to reach both Britt and Betsey Weaver for an interview. Letters and emails were sent on multiple dates, outlining the purpose of the interview and requesting a response. Unfortunately, no replies were received to any of these communications. As a result, despite efforts to schedule an interview, we were unable to proceed.

¹ SY 2022 is the school year beginning July 1, 2021, and ending June 30, 2022.

Cash Deposits

SPBC cash deposits were also analyzed for a three-year period. Cash deposits dwindled significantly during the Weaver's tenure as presidents. However, the complete lack of cash collection records prevented a reconciliation of cash received to cash deposited.

Pre-Weaver Cash Deposits	Weaver Presidency Cash Deposits		
Jun 2019 - Aug 2019	Sep 2019 - Aug 2020	Sep 2020 - Aug 2021	Sep 2021 - Jun 2022
\$2898	\$895	\$600	\$0 ²

² No golf tournament was held during this year which would greatly reduce cash deposits.



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