



STILLWATER PIONEER BOOSTER CLUB

Forensic Audit Report

March 27, 2025

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,

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.

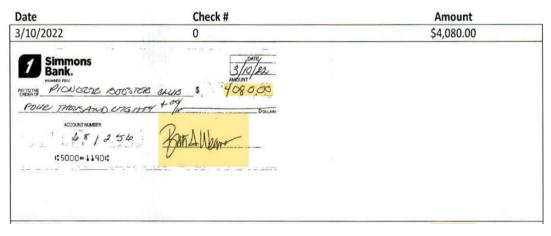
Between October 4, 2021, and May 5, 2022, Britt Weaver, president of the SPBC, made eight cash withdrawals totaling \$22,000 from the checking account and obtained one cashier's check for payment of a personal expenditure for \$1,580, resulting in the misappropriation of funds totaling \$23,580. Counter

checks, available inside the bank, were utilized to circumvent the twosignature 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,

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					

2022, were obtained that appear to portray Weaver making \$3,000 and \$1,000 cash withdrawals.

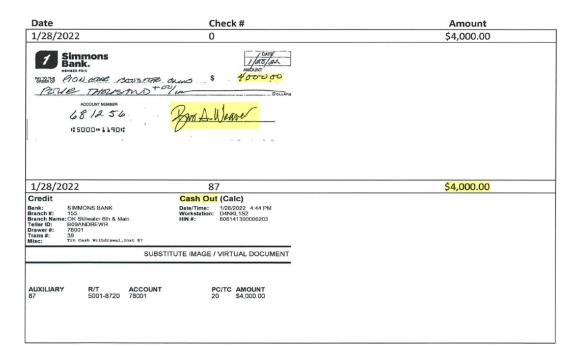
Four of the eight transactions included counterchecks written to "Pioneer Booster Club" in return for cash and cashier's checks with the cash being retained by Weaver. In the example depicted below, Weaver wrote a countercheck on March 10, 2022, for \$4,080 in exchange for a \$1,580 cashier's check to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



Credit Cashier's Check Date/Time: 3/10/2022 10 36 AM Bank: SIMMONS BANK Workstation: D4NKL1S2 Branch #: 155 Branch Name: OK Stillwater 6th & Main 810341300000235 HIN #: Teller ID: B09ANDREWR Drawer #: 78001 Trans #: 10 Trn Univ/Split, Inst 202362552 Misc: SUBSTITUTE IMAGE / VIRTUAL DOCUMENT Check Description: Cashier Check Credit Fee Amount: \$0.00 Payee Name: OMEGAF PIONEER BOOSTER CLUB Remitter Name: **AUXILIARY** ACCOUNT PC/TC AMOUNT R/T 202362552 082900432 12555024 20 \$1,580.00

3/10/202	2		0	\$2,500.0
Credit		C	ash Out (calc.)	1
Branch #: 15 Branch Name: Of Teller ID: 80 Drawer #: 78 Trans #: 10	K Stilwater 6th & Ma DBANDREWR 3001	W	te/Time: 3/10/2022 10:36 AM rkstation: D4NK1152 810341300000236	
		SUBSTITUTE	IMAGE / VIRTUAL DOCUMENT	
AUXILIARY	R/T 5001-8720	ACCOUNT 78001	PC/TC AMOUNT 20 \$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.



All of the cash withdrawals were made during the SY 2022. 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.

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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	

 $^{^{2}\ \}mbox{No}$ golf tournament was held during this year which would greatly reduce cash deposits.



