

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 SUBCOMMITTEE RECOMMENDATION
4 FOR ENGROSSED

5 SENATE BILL NO. 1951

By: Wilcoxson of the Senate

and

Jones of the House

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9 SUBCOMMITTEE RECOMMENDATION

10 (Schools - School Investigative Audit Revolving Fund

11 - codification - effective date -

12 emergency)

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16 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

17 SECTION 1. NEW LAW A new section of law to be codified
18 in the Oklahoma Statutes as Section 18-118.1 of Title 70, unless
19 there is created a duplication in numbering, reads as follows:

20 A. When a bond is forfeited due to illegal activity of a school
21 district officer or employee and an audit performed by the Office of
22 the State Auditor and Inspector reported the illegal activity, the
23 school district shall forward ten percent (10%) of the amount of the
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1 forfeited bond to the State Board of Education for deposit to the
2 School Investigative Audit Revolving Fund.

3 B. 1. Every person convicted of the crime of theft,
4 embezzlement, conversion, or misappropriation of school district
5 funds shall be assessed an amount equivalent to ten percent (10%) of
6 any court-ordered restitution costs.

7 2. The assessment shall be mandatory and in addition to and not
8 in lieu of any fines, restitution costs, other assessments, or
9 forfeitures authorized or required by law for the offense. The
10 assessment required by this subsection shall not be subject to any
11 order of suspension. The court shall order either a lump-sum
12 payment or establish a payment schedule.

13 3. Willful failure of the offender to comply with the payment
14 schedule shall be considered contempt of court.

15 4. For purposes of collection, the assessment order shall not
16 expire until paid in full, nor shall the assessment order be limited
17 by the term of imprisonment prescribed by law for the offense, not
18 by any term of imprisonment imposed against the offender, whether
19 suspended or actually served.

20 5. The assessment provided for in this subsection shall be
21 collected by the court clerk as provided for collection of fines and
22 costs. When assessment payments are collected by the court clerk
23 pursuant to court order, the funds shall be forwarded to the State
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1 Board of Education for deposit into the School Investigative Audit
2 Revolving Fund created by this section.

3 C. 1. There is hereby created in the State Treasury a
4 revolving fund for the State Board of Education to be designated the
5 "School Investigative Audit Revolving Fund". The fund shall be a
6 continuing fund, not subject to fiscal year limitations, and shall
7 consist of all monies paid to and received by the State Board of
8 Education from school districts, officers, or employees for the
9 performance of audits, for the forfeiture of bonds, or for
10 assessments ordered in addition to court-ordered restitution costs,
11 and monies appropriated or transferred to the fund by the
12 Legislature.

13 2. All monies accruing to the credit of the fund are hereby
14 appropriated and may be budgeted and expended by the State Board of
15 Education to reimburse the Office of the State Auditor and Inspector
16 for costs incurred in the performance of special audits conducted
17 pursuant to the provisions of Section 213 of Title 74 of the
18 Oklahoma Statutes.

19 3. Prior to approval of any payment from this fund, the State
20 Board of Education shall determine that a school district that is
21 liable for expenses incurred due to the performance of an audit is
22 unable to pay such expenses. Payments from this fund shall only be
23 made to the extent that monies are available in the fund.
24 Expenditures from the fund shall be made upon warrants issued by the

1 State Treasurer against claims filed as prescribed by law with the
2 Director of State Finance for approval and payment.

3 SECTION 2. This act shall become effective July 1, 2008.

4 SECTION 3. It being immediately necessary for the preservation
5 of the public peace, health and safety, an emergency is hereby
6 declared to exist, by reason whereof this act shall take effect and
7 be in full force from and after its passage and approval.

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