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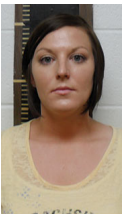
By LARRY PHILLIPS

• Leader & Times

It started last year with a simple phone call and resulted in the arrest of Kaylee Dawn Yonkers, 30, of Turpin, Okla.

The charges?

She had allegedly embezzled money from the Beaver County Rural Water District No. 1 in Turpin, where she worked as a secretary.



After months of investigation, interviews and preliminary court hearings, the Oklahoma State Auditor & Inspector Gary Jones agreed to provide a consulting report, primarily to determine an estimate of the potential loss from the alleged embezzlement.

That “audit” was released Jan. 16, and it provided the following timeline of events:

The water board president, Roger Kirkhart, received a phone call Feb, 7, 2013, from the Bank of Beaver City advising that the district’s checking account was overdrawn and its savings account was depleted to a balance of approximately \$290.

After meeting with bank representatives and reviewing the bank statements, Kirkhart contacted the Beaver County Sheriff’s office on Feb.11, 2013.

Kirkhart made a formal statement to deputies “that the District had no reason to purchase items from Love’s Country Stores, Seward County Waste Management or Beaver Supply. He also stated that Kaylee Yonkers, the District Clerk, was not authorized to purchase fuel for any reason.”

After the investigation began, Yonkers turned herself in, and after being arrested on May 28, 2013, she was later released when she bonded out on a \$10,000 surety bond. She was facing one charge of embezzlement in Oklahoma.

It was then the water district engaged OSAI to provide “an estimate of the overall potential misappropriation.” The time period audited was from Oct. 1, 2006, through Feb. 28, 2013.

OSAI’s findings were as follows:

- We estimated \$33,100 in unauthorized purchases, most of which had no receipt or invoice supporting documentation to verify their approval by the board or their relationship to district operations.
- Questioned transactions started gradually for the first four years, but increased in the

12-month period of October 2010 to September 2011. This increase in questionable transactions followed a change in procedure for utility payments to a “no cash ... check or money order only” policy, approved by the board in October 2009.

- Deposits of cash collections for utility services declined prior to the board adopting a policy to discontinue acceptance of cash payments for utility bills and to accept only check or money orders for such collections.
- Due to limited time, the generally poor record keeping and the lack of segregation of duties or mitigating controls, the potential for skimming of cash revenues was more difficult to determine. We concluded that providing such an estimate was not cost effective for the district.
- Based on our limited review, the primary method of alleged embezzlement appeared to be a cash disbursement scheme using the district’s bank debit card and checks written on the district’s checking account.

Yonkers has waived her preliminary hearings after her Sept. 13, 2013, prelim according to court records.

Her arraignment is set for 10 a.m. Tuesday in Beaver County District Court.

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