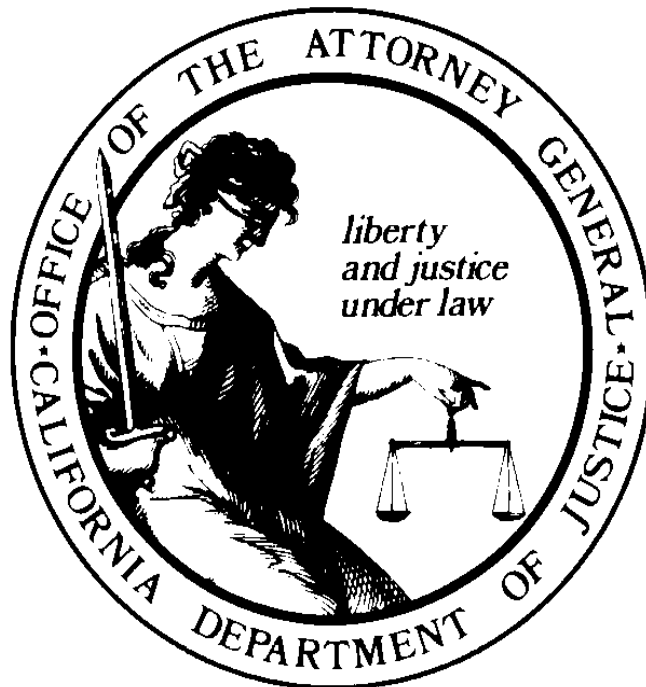


State of California Department of Justice

California Witness Relocation and Assistance Program
Reimbursements
Monterey County District Attorney's Office



Review Period:
July 1, 2004 to September 30, 2008

Division of Executive Programs
Office of Program Review and Audits

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**INDEPENDENT AUDITOR'S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

TO: Chief Deputy Attorney General

We have performed procedures, which were agreed upon by the Department of Justice (DOJ), the California Witness Relocation and Assistance Program (CAL WRAP) and the Office of Program Review and Audits (OPRA), solely to assist the CAL WRAP in evaluating the Monterey County District Attorney's Office (MCDAO) assertions that they have followed the policies and procedures of the CAL WRAP and have claimed only reimbursable costs for the period July 1, 2004 to September 30, 2008.

Procedures were performed to verify that the MCDAO:

1. Implemented the program in a manner consistent with the CAL WRAP guidelines.
2. Claimed costs that were reasonable and allowable for reimbursement with the CAL WRAP guidelines.
3. Claimed costs that were supported by source documents (cash receipts, rental receipts, rental agreements, invoices, payroll registers, time sheets and/or other relevant documents).
4. Returned or credited rental and utilities deposit(s) to the CAL WRAP when a case was closed or terminated, or the witness moved to a different location.
5. Claimed per diem costs consistent with the rates allowable with the CAL WRAP guidelines.
6. Complied with the 25-percent match required of all expenditures incurred on or after January 1, 2008, unless the CAL WRAP waived the required local match.
7. Returned unused funds to the CAL WRAP for closed or terminated cases.

We have applied the procedures in accordance with attestation standards established by the International Standards for the Professional Practice of Internal Auditing. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose. In performing the agreed-upon procedures, certain matters that came to our attention are reported in the Findings and Recommendations section of this report.

We were not engaged to nor did we perform an examination, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for use by the CAL WRAP and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Andrew J. Kraus III, CPA
Director
Office of Program Review and Audits
March 9, 2009

Staff: William Wong, Audit Manager/Auditor

FINDINGS and RECOMMENDATIONS

Finding 1

The MCDAO was unable to substantiate the following lodging and various moving expenses that were claimed for reimbursement with the CAL WRAP:

Case #	Category of Expense	Period	Amount
	Temporary Lodging		\$ 800.00
	Temporary Lodging		157.04
	Moving Expenses		276.00
	Furniture		911.00
	Household Items		500.00
	Clothing		150.00
	Temporary Lodging		2,385.60
Total			\$ 5,179.64

The OPRA has requested detailed receipts for these expenses but, to date, has not received the documentation to support the expenses.

Criteria

The CAL WRAP Policy and Procedures Manual states, "Agencies are responsible for reporting actual costs (as well as maintaining their original receipts associated with the case), submitted for reimbursement to CAL WRAP."

Recommendation

The CAL WRAP should request that the MCDAO substantiate lodging and various moving expenses totaling \$5,179.64 by providing supporting documentation to justify these costs. If the MCDAO fails to provide supporting documentation, the CAL WRAP should require the MCDAO to return \$5,179.64 to the program.

Division Comments

The response of the Chief of the Bureau of Investigation and Intelligence, Division of Law Enforcement, is as follows:

Case # - Temporary Lodging totaling \$800.00

The CAL WRAP will accept a declaration. Investigator estimated travel and lodging expenses using the CAL WRAP temporary lodging and travel charts to relocate to a semi-permanent location. The MCDAO made attempts but were unable to obtain receipts from the witness.

Case - Temporary Lodging totaling \$157.04

The CAL WRAP will accept a declaration. Agency was able to provide receipts for \$1,012.96 of the \$1,170.00 claimed. Also, would have been allowed \$3,744.00 for meals and incidentals for time in temporary lodging but the MCDAO only requested \$2,790.00.

Case #

Moving expenses totaling \$276.00

The CAL WRAP will accept a declaration.

Witness used local movers but never provided receipts. Witness had to pack and move items and therefore would have needed moving supplies and movers.

Furniture expenses totaling \$911.00

The CAL WRAP will accept a declaration. The witness had to leave belongings behind in storage and had no household items or furniture

Investigator attempted to get receipts from witness but was never able to.

Case

Household items totaling \$500

The CAL WRAP will accept a declaration. The MCDAO was unaware that receipts were required for these expenses .

Clothing replacement totaling \$150

The CAL WRAP will accept a declaration. The MCDAO was unaware that receipts were required for these expenses

Case - Temporary lodging expenses totaling \$2,385.60

The CAL WRAP will accept a declaration. On reimbursement claim the MCDAO was able to provide receipts for \$5,123.20 of the \$6,623.20 requested. On reimbursement claim the MCDAO was able to provide \$4,746.20 of the \$5,631.80 requested.

Finding 2

Based on actual receipts or other documentation, the following costs were claimed in excess of amount eligible for reimbursement by the MCDAO:

Case #	Category of Expense	Period	Amount
	Auto Repair		\$ 215.48
Total			\$ 215.48

Criteria

The CAL WRAP Policy and Procedures Manual states, "Agencies are responsible for reporting actual costs (as well as maintaining their original receipts associated with the case), submitted for reimbursement to CAL WRAP."

Recommendation

The CAL WRAP should require that the MCDAO return \$215.48 to the program.

Division Comments

The response of the Chief of the Bureau of Investigation and Intelligence, Division of Law Enforcement, is as follows:

Case # Auto repair expenses totaling \$215.48

No action requested. The MCDAO requested reimbursement of \$715.48 (\$215.48 over the \$500.00 auto repair limit), but was able to provide receipts for \$2,198.45 (\$2,005.18 + \$193.27) in actual auto repairs and maintenance. Therefore, the CAL WRAP will allow the higher repair expense.