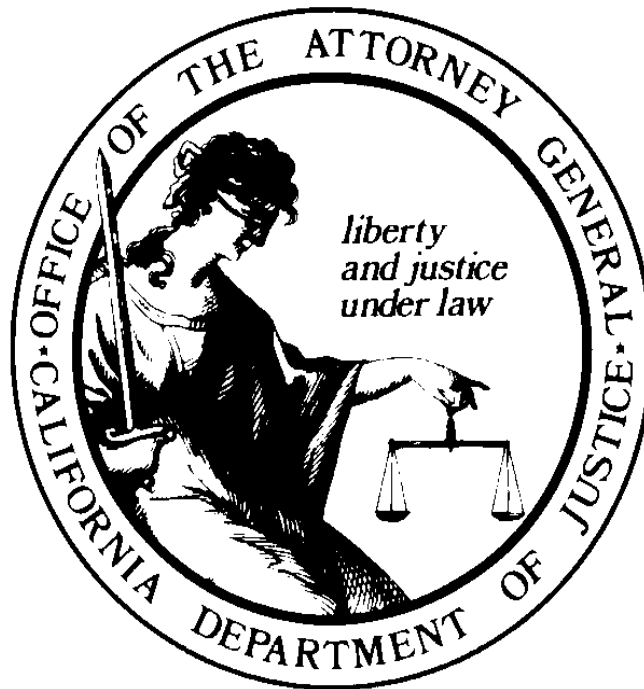


State of California Department of Justice

California Witness Relocation and Assistance Program
Reimbursements
San Francisco 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 San Francisco County District Attorney's Office (SFCDAO) 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 SFCDAO:

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 18, 2009

Staff: William Wong, Audit Manager/Auditor

FINDINGS and RECOMMENDATIONS

Finding

Based on actual receipts or other documentation, the following were ineligible and excess costs claimed for reimbursement by the SFCDAO:

	Hotel (restaurant meals)		\$ 182.35
	Excess Lodging		30.00
	Hotel (movies, phone, food and damages)		949.37
Total			\$1,161.72

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 SFCDAO return \$1,161.72 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 # - Excess meals totaling \$182.35 claimed from

*The CAL WRAP is not requesting the return of \$182.35. The
eligible for temporary meals totaling \$960.00*

*The SFCDAO only requested
\$732.35 (\$550 + \$182.35) for the same period of time, saving the program
\$227.65.*

Case # - Excess lodging totaling \$30.00 due to
a calculation error.

The CAL WRAP concurs with OPRA's findings. A letter will be forwarded to the SFCDAO requesting repayment of \$30.00 for excess lodging expenses

Case # - Ineligible hotel (temporary lodging) expenses (movies,
phone, food and damages) totaling \$949.37

The CAL WRAP concurs with OPRA's findings. A letter will be forwarded to the SFCDAO requesting repayment of \$949.37 for ineligible hotel expenses