

State of California Department of Justice

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



Review Period:
January 1, 2007 to December 31, 2007

Division of Executive Programs
Office of Program Review and Audits

**State of California
Department of Justice**

**California Witness Relocation and Assistance
Program Reimbursements
Santa Clara County District Attorney's Office**

January 1, 2007 to December 31, 2007

Office of Program Review and Audits

Andrew Kraus III, Acting Director
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*Last date of field work
April 1, 2008*

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

TO: Chief Deputy Attorney General

We have performed the procedures enumerated below, which were agreed upon to by the Department of Justice (Department), California Witness Relocation and Assistance Program (Cal WRAP) and the Office of Program Review and Audits (OPRA), solely to assist the users in evaluating management's assertion about the Santa Clara County District Attorney's office for the period January 1, 2007 to December 31, 2007.

The agreed-upon procedures were performed as follows:

1. The county district attorney's office is claiming allowable costs within the limits established by the Department.
2. The county district attorney's office returns all unused funds to the Cal WRAP when cases are closed or terminated.
3. The Cal WRAP is being consistent in administering the program at the county district attorney's office.
4. The Cal WRAP reviews applications and submitted claims for reimbursement by the county district attorney's office.
5. OPRA traces all reimbursable costs to source documents such as cash receipts, invoices, payroll registers, time sheets and other documents.
6. OPRA determines if eligible costs are reasonable and within the Cal WRAP guidelines.
7. OPRA develops recommendations and discusses them with the county district attorney's management, who have responsibility over the claim for reimbursements.
8. OPRA prepares a written report and requests a formal action plan for implementation and/or corrective action, if necessary, from management.

We have applied the procedures documented above to this report 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 described above either for the purpose for which this report has been requested or for any other purpose. In performing the agreed-upon procedures, if certain matters came to our attention they would be discussed in the Conditions and Recommendations section of this report.

Department of Justice

California Witness Relocation and Assistance Program - Reimbursements

Santa Clara County District Attorney's Office

January 1, 2007 to December 31, 2007

Independent Accountant's 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 the use of the California Department of Justice and 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 Kraus III, Acting Director
Office of Program Review and Audits
April 1, 2008

EXECUTIVE SUMMARY

This section contains a summary of the condition(s) and recommendation(s) listed in the order of materiality or risk, based on the auditor's opinion.

There were no reportable conditions found during our review of the Santa Clara County District Attorney's Office procedures for maintaining and managing the California Witness Relocation and Assistance Program funds. Any identified issues that required additional explanations and/or documentation were resolved through communication and review of additional documents submitted by the Santa Clara County witness protection staff.

BACKGROUND

The California Witness Relocation and Assistance Program (Cal WRAP) formerly known as the California Witness Protection Program (CWPP) provides for the protection of witnesses in criminal proceedings where there is evidence of substantial danger the witnesses may suffer from intimidation or retaliatory violence. The Cal WRAP provides reimbursement to a county district attorney's office for services rendered to witnesses who have been, or may be, victimized due to pending testimony.

The Cal WRAP is administered by the California Department of Justice. Statutory authority for the Cal WRAP was created in September 1997 by legislative enactment of Assembly Bill 856, which added Title 7.5, Section 14020-14033, to the California Penal Code. Funding for the Cal WRAP was intended as an augmentation to, not a substitution for, existing local witness protection programs. The Cal WRAP will maintain a prudent reserve fund for reimbursement to each county district attorney's office.

The Cal WRAP will reimburse a county district attorney's office on a case-by-case basis for the local protection, temporary relocation, semi-permanent relocation, or permanent relocation of witnesses. County district attorneys' offices participating in the Cal WRAP are responsible for providing the California Department of Justice with pertinent information on the case. The county district attorneys' offices are responsible for accumulating costs associated with the case, and submitting reimbursement requests to the California Department of Justice. Local law enforcement authorities seeking reimbursement for witness protection services in support of a Cal WRAP case must seek the reimbursement from their respective county district attorney's office.

The California Department of Justice will be responsible for the day-to-day operations of the Cal WRAP and act as the coordinator/liaison with the U.S. Marshal's Service, California Victim Compensation and Government Claims Board, and all other entities regarding applicable statutes and procedures pertaining to the Cal WRAP. The California Department of Justice will report yearly to the California Legislature on the fiscal and operational status of the Cal WRAP.

The information concerning the participants, the application and reimbursement data, and the protection services listed in the Cal WRAP will remain secure and confidential. Title 7.5, Section 14029, of the California Penal Code provides, "All information relating to any witness participating in the program established pursuant to this title shall remain confidential and is not subject to disclosure pursuant to the California Public Records Act."

Department of Justice

California Witness Relocation and Assistance Program - Reimbursements

Santa Clara County District Attorney's Office

January 1, 2007 to December 31, 2007

Conditions and Recommendations

CONDITIONS AND RECOMMENDATIONS

There were no reportable conditions found during our review of the Santa Clara County District Attorney's Office procedures for maintaining and managing the California Witness Relocation and Assistance Program funds. Any identified issues that required additional explanations and/or documentation were resolved through communication and review of additional documents submitted by the Santa Clara County witness protection staff.