State of California
Department of Justice

California Witness Relocation and Assistance Program
Reimbursements
Sacramento 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 Sacramento County District Attorney's Office (SCDAO) 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 SCDAO:

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.

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Andrew J. Kraus III, CPA
Director
Office of Program Review and Audits
March 6, 2009

Staff: William Wong, Audit Manager/Auditor

FINDINGS and RECOMMENDATIONS

Finding 1

The SCDAO was unable to substantiate the following lodging, utility, bus pass and moving expenses that were claimed for reimbursement with the CAL WRAP:

	Utilities		$ 3,790.00
	Bus Pass		322.00
	Clothing		450.00
	Lodging Credit Check		120.00
	Moving U-Haul		53.88
	Moving Costs		30.70
	Temporary Lodging		300.00
	Temporary Lodging		67.19
	Moving Costs		205.00
	Utilities		450.00
	Semi-Perm Rent		117.81
	Moving U-Haul		120.00
	Temporary Lodging		648.85
	Clothing		300.00
Total			**$ 6,975.43**

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 SCDAO substantiate lodging, utility, bus pass and moving expenses totaling $6,975.43 by providing supporting documentation to justify these costs. If the SCDAO fails to provide supporting documentation, the CAL WRAP should require the SCDAO to return $6,975.43 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 # - Unsubstantiated utility expenses totaling $3,790.00

The CAL WRAP will accept a declaration for $3,790.00. Per SCDAO, the case file was lost. SCDAO contacted utility companies and requested copies of billing statements, but to date have not received documents. However, agency does have records of money given to witness for utilities. The period of time in question, averages $163.34 per month. CAL WRAP will accept a declaration

Case #

Bus pass and taxi expenses totaling $322.00

The CAL WRAP will accept a declaration for $322.00. Investigator gave witness $242.00 for bus pass The witness was also given taxi fare of $20.00 and given $60.00 for the purpose of returning for testimony.

Clothing allowance expenses totaling $450.00

The CAL WRAP will accept a declaration for $450.00. On and CAL WRAP approved $150.00 clothing allowance (total $300.00). On agency gave witness $150.00 for clothing required for job.

Lodging credit check expense totaling $120.00

The CAL WRAP will accept a declaration for $30.00 of the $120.00 claimed for credit checks as the witness did find housing which required a credit check. However, without receipts to verify the remaining claimed monies, the program is requesting the return of $90.00.

Case #

U-Haul expenses totaling $53.88

The CAL WRAP concurs with OPRA. A letter will be forwarded to the SCDAO requesting repayment of $53.88 for unsupported U-Haul Expenses

Moving costs totaling $30.70

CAL WRAP concurs with OPRA. A letter will be forwarded to the SCDAO requesting repayment of $30.70 for unsupported moving costs

Semi-permanent rent expenses totaling $300.00

The CAL WRAP will accept a declaration.

Case # - Hotel credit totaling $67.19

The CAL WRAP will accept a declaration for $67.19. Per the investigator, this time period was when the witness was traveling
The missing receipt for this date was an oversight by the investigator. The SCDAO had lodging receipts for the period of and from .

Case #

Moving expenses totaling $205.00

The CAL WRAP concurs with OPRA. A letter will be forwarded to the SCDAO requesting repayment of $205.00 for unsupported moving expenses

Utility expenses totaling $450.00

The CAL WRAP is not requesting the return of $450.00 for utility expenses. After further review of expense claim and submitted documentation, the witness entitled to $450.00 in additional meal and incidental monies

Unsubstantiated semi-permanent rent totaling $117.81

The CAL WRAP will accept a declaration. The SCDAO has partial lodging receipts for previous time period

Case # - Moving U-Haul expenses totaling $120.00

The CAL WRAP concurs with OPRA. A letter will be forwarded to the SCDAO requesting repayment of $120.00 for unsupported U-Haul Expenses

Case # - Temporary lodging totaling $648.85

The CAL WRAP will accept a declaration. Investigator used CAL WRAP charts to estimate travel costs Witness was told to send receipts but never did. The SCDAO made several attempts to get receipts without avail. Witness would have been allowed $744.00,

Case # - Clothing allowance expense totaling $300.00

The CAL WRAP will accept a declaration Investigator gave witness $300.00 for clothes Witness signed voucher that received funds for clothing.

Finding 2

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

	Utilities		$ 37.49
	Lodging - Movies		31.21
Total			**$ 68.70**

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 SCDAO return $68.70 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 # - Utility expenses totaling $37.49

The CAL WRAP concurs with OPRA's findings. A letter will be forwarded to the SCDAO requesting repayment of $37.49 for unsupported utility expenses

Case # - Ineligible movie expenses totaling $31.21

The CAL WRAP is not requesting the return of $31.21. Witness was entitled to receive meals and incidentals monies up to $1,044.00 and was only provided $833.14.