

State of California Department of Justice

California Witness Relocation and Assistance Program San Diego County District Attorney's Office

**Review Period:
January 1, 2005 to September 30, 2009**



**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, 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 Diego County District Attorney's Office (SDCDAO) assertions that they have followed the policies and procedures of the CAL WRAP and have claimed only reimbursable costs for the period January 1, 2005 to September 30, 2009.

Procedures were performed to verify that the SDCDAO:

1. Implemented the program in a manner consistent with the CAL WRAP guidelines.
2. Claimed costs that were reasonable and allowable for reimbursement under 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 utility 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 (25%) 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 performed 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 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 have been 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
February 26, 2010

Staff: William Wong, Audit Manager/Auditor

FINDINGS and RECOMMENDATIONS

Finding 1

The SDCDAO was unable to substantiate the following expenses totaling \$3,466.81 that were claimed for CAL WRAP reimbursement:

Case #	Category of Expense	Period	Amount
	Moving Expenses		\$ 200.00
	U-Haul		250.00
	Clothing		141.82
	Utilities		139.35
	Various Expenses		990.46
	Taxi Fare		80.00
	Household Items		500.00
	Household Items		400.00
	Utilities		600.00
	Vehicle Maintenance		165.18
Total			\$ 3,466.81

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 SDCDAO substantiate the expenses described above totaling \$3,466.81 by providing supporting documentation to justify these costs. If the SDCDAO fails to provide supporting documentation, the CAL WRAP should require the SDCDAO to return \$3,466.81 to the CAL WRAP or provide a signed declaration that expenses claimed for CAL WRAP reimbursement are true and accurate.

Division Comments

CAL WRAP requested and received \$615.18 for the following unsubstantiated expenses:

Case	Moving Expenses	\$200.00
Case	U-Haul Expenses	250.00
Case	Vehicle Maintenance	<u>165.18</u>
Total		\$615.18

CAL WRAP received signed declarations for the remaining \$2,851.63 in expenses in question.

Finding 2

Based on actual receipts or other documentation, SDCDAO incorrectly claimed incidentals, utilities and rental costs totaling \$658.52 (duplicate claims) and temporary lodging costs of \$280.00 (amount charged in error to CALWRAP program with no payment made by SDCDAO). Detail of these costs is as follows:

Case #	Category of Expense	Period	Amount
	Incidental		\$ 100.00
	Utilities		147.20
	Rental		400.00
	Utilities		11.32
	Temporary lodging		280.00
Total			\$ 938.52

Criteria

The *CAL WRAP Policy and Procedures Manual* states, "Agencies are responsible for reporting actual costs submitted for reimbursement to CAL WRAP."

Recommendation

The CAL WRAP should require that the SDCDAO return \$938.52 to the CAL WRAP.

Division Comments

CAL WRAP requested and received \$938.52 for incorrect costs reported.