

# State of California Department of Justice

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

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Review Period:  
January 1, 2007 to February 29, 2008

Division of Executive Programs  
Office of Program Review and Audits

**State of California  
Department of Justice**

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

**January 1, 2007 to February 29, 2008**

**Office of Program Review and Audits**

Andrew Kraus III, Acting Director  
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*Last date of field work  
June 11, 2008*

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## **INDEPENDENT ACCOUNTANT'S REPORT**

TO: Chief Deputy Attorney General

We have performed the procedures enumerated below, which were agreed upon by the California Department of Justice (Department), 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 Santa Cruz County District Attorney's (SCCDA) Office assertion that they have followed the policies and procedures of the Cal WRAP and have claimed only reimbursable costs for the period January 1, 2007 to February 29, 2008.

The procedures performed were as follows:

1. Verified that the county district attorney's office is claiming allowable costs within the limits established by the Department.
2. Verified that the county district attorney's office returns all unused funds to the Cal WRAP when cases are closed or terminated.
3. Verified that the Cal WRAP is being consistent in administering the program at the county district attorney's office.
4. Verified that the Cal WRAP reviews applications and submitted claims for reimbursement by the county district attorney's office.
5. Traced all reimbursable costs to source documents such as cash receipts, invoices, payroll registers, time sheets and other documents.
6. Determined if eligible costs are reasonable and within the Cal WRAP guidelines.
7. Developed recommendations and discussed them with the county district attorney's management, who have responsibility over the claim for reimbursements.
8. Prepared a written report and requested 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 Cruz County District Attorney's Office  
January 1, 2007 to February 29, 2008**

**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 Department 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.

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Andrew Kraus III, Acting Director  
Office of Program Review and Audits  
June 11, 2008

**EXECUTIVE SUMMARY**

This section contains a summary of the conditions and recommendations listed in the order of materiality or risk, based on the auditor's opinion. It is recommended that Division of Law Enforcement management take immediate steps to make the necessary corrections to avoid placing the Cal WRAP in jeopardy.

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**Condition 1:**

Per the district attorney investigator's calculation and other documentation, the meal and incidental per diem amount for law enforcement personnel that was claimed for reimbursement by the SCCDA's Office exceeded the allowable amount by a total of \$72.

**Recommendation 1:**

The Cal WRAP should require that the SCCDA's Office return the funds claimed for unallowable costs totaling \$72 or credit future claims.

## **BACKGROUND**

The 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 Department. 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 Department 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 Department. 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 Department 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 Victims Compensation and Government Claims Board, and all other entities regarding applicable statutes and procedures pertaining to the Cal WRAP. The Department 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."

**CONDITIONS and RECOMMENDATIONS**

**Condition 1:**

Per the district attorney investigator's calculation and other documentation, the meal and incidental per diem amount for law enforcement personnel that was claimed for reimbursement by the SCCDA's Office exceeded the allowable amount by a total of \$72.

<b>Case #</b>	<b>Type of Expense</b>	<b>Amount</b>
	Law Enforcement Escort Meals and Incidental - Over Payment	\$72.00

**Criteria:**

The Cal Wrap Policy and Procedures Manual states, "Reimbursement costs should be fully supported with receipts or documentation and properly calculated."

**Recommendation 1:**

The Cal WRAP should require that the SCCDA's Office return the funds claimed for unallowable costs totaling \$72 or credit future claims.

**Division Response:**

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

Cal WRAP concurs with the Office of Program Review and Audit's findings in Condition 1. A letter will be forwarded to the SCCDA's Office requesting repayment of \$72 due to overpayment of law enforcement per diem