

State of California Department of Justice

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

**Review Period:
January 1, 2008 to August 31, 2010**



**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 of Staff
Chief Deputy Attorney General, Legal Affairs

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 Butte County District Attorney's Office (BCDAO) assertions that they have followed the policies and procedures of the CAL WRAP and have claimed only reimbursable costs for the period January 1, 2008 to August 31, 2010.

Procedures were performed to verify that the BCDAO:

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/or 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 came to our attention that 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 16, 2011

Staff: William Wong, Audit Manager/Auditor
Michael Sokolow, Auditor

FINDINGS and RECOMMENDATIONS

Finding 1

The BCDAO was unable to substantiate storage expense in the amount of \$150.00 that was claimed for reimbursement with the CAL WRAP.

	Storage Expense		\$ 150.00
Total			\$ 150.00

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 the CAL WRAP."

Recommendation

The CAL WRAP should request that the BCDAO substantiate storage expense totaling \$150.00 by providing supporting documentation to justify this cost. If the BCDAO fails to provide supporting documentation, the CAL WRAP should require the BCDAO to return \$150.00 to the CAL WRAP or provide a signed declaration that this expense claimed for CAL WRAP reimbursement is true and accurate.

Division Comments

The CAL WRAP has requested and received \$150.00 for unsubstantiated storage expenses.

Finding 2

The BCDAO had excess temporary lodging expenses totaling \$2,595.48 that were claimed for reimbursement with the CAL WRAP.

Case #	Category of Expense	Period (if multi-year audit)	Amount
	Temporary Lodging		\$2,595.48
Total			\$2,595.48

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 request that the BCDAO substantiate excess temporary lodging expense totaling \$2,595.48 by providing supporting documentation to justify this cost. If the BCDAO fails to provide supporting documentation, the CAL WRAP should require the BCDAO to return \$2,595.48 to the CAL WRAP or provide a signed declaration that this expense claimed for the CAL WRAP reimbursement is true and accurate.

Division Comments

After further review, it was determined that BCDAO would have been eligible for an additional \$2,000.00 in semi-permanent meals and incidentals during the period of [REDACTED] to [REDACTED]. The BCDAO only claimed \$2,000 for meals and incidentals during the above period, but would have been eligible for a total of \$4,000.00 (\$650.00 x 5 months = \$3,250.00; \$150.00 x 5 months = \$750.00). Therefore, the CAL WRAP only requested \$595.48 be returned for excess temporary lodging expenses. The CAL WRAP has received \$595.48 from the BCDAO.