

State of California Department of Justice

California Witness Relocation and Assistance Program Reimbursements San Joaquin 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
San Joaquin County District Attorney's Office**

January 1, 2007 to December 31, 2007

Office of Program Review and Audits

Andrew Kraus III, Acting Director
William Wong, Audit Manager/Auditor
Jonathan Fong, Auditor

*Last date of field work
April 24, 2008*

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Independent Accountant's Report	1
Executive Summary	3
Background	4
Conditions and Recommendations	5
Division Response	7

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), 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 Joaquin County District Attorney's (SJCDAs) Office assertions 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 December 31, 2007.

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

San Joaquin 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 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.

Andrew Kraus III, Acting Director
Office of Program Review and Audits
April 24, 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.

Condition 1:

During its review, the OPRA was unable to substantiate lodging and utility expenses totaling \$8,070.70 that were claimed by the SJCDA's Office for reimbursement with the Cal WRAP. The OPRA requested detailed receipts for these expenses and, to date, has not received the documentation to support the expenses.

Recommendation 1:

The Cal WRAP should request that the SJCDA's Office substantiate the amount claimed by providing the supporting documentation to justify the costs claimed. If the SJCDA's Office fails to provide supporting documents for the costs claimed, the amount totaling \$8,070.70 should be credited against future claims or returned to the Cal WRAP program.

Condition 2:

Based on actual receipts and other documentation, the per diem rate amount that was claimed for reimbursement by the SJCDA's Office exceeded the allowable amount by a total of \$50.

Recommendation 2:

The Cal WRAP should require that the SJCDA's Office return the funds claimed for unallowable costs totaling \$50 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:

During its review, the OPRA was unable to substantiate lodging and utility expenses totaling \$8,070.70 that were claimed by the SJCDA's Office for reimbursement with the Cal WRAP. The OPRA requested detailed receipts for these expenses and, to date, has not received the documentation to support the expenses.

Case #	Type of Expense	Amount
	Automotive Repair	\$ 500.00
	Storage Rental	\$ 258.00
	Utilities	\$ 340.00
	Temporary Lodging	\$ 6,972.70
Total		\$ 8,070.70

Criteria:

The Cal WRAP Policy and Procedure Manual states: "All costs for reimbursement should be properly documented and supported with receipts."

Recommendation 1:

The Cal WRAP should request that the SJCDA's Office substantiate the amount claimed by providing the supporting documentation to justify the costs claimed. If the SJCDA's Office fails to provide supporting documents for the costs claimed, the amount totaling \$8,070.70 should be credited against future claims or returned to the Cal WRAP program.

Condition 2:

Based on actual receipts or other documentation, the per diem rate amount that was claimed for reimbursement by the SJCDA's Office exceeded the allowable amount by a total of \$50. The following lists the unallowable costs:

Case #	Type of Expense	Amount
	Temporary Meals Claimed In Excess of Per Diem Allowed	\$ 50.00

Criteria:

The Cal WRAP Policy and Procedure Manual states: "reimbursement costs should be fully supported with receipts or documentation and properly calculated."

"Living expenses include a meal allowance, transportation, utilities, health care, and incidentals.

A. Meal allowance will be provided in accordance with the rates set forth in either Chart B (*Temporary Lodging*) ... or Chart C (*Semi-Permanent Lodging and Permanent Relocation*) ..., whichever is appropriate."

Recommendation 2:

The Cal WRAP should require that the SJCDA's Office return the funds claimed for unallowable costs totaling \$50 or credit future claims.

DIVISION RESPONSE

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

Condition 1:

The Cal WRAP will accept a declaration under penalty of perjury by the investigator supporting the expenditures for storage rental, and temporary lodging and utility costs in the amount of \$7,570.70. A separate declaration will be required for each of the issues listed under Condition No. 1. The Cal WRAP is requiring the return of \$500 claimed for automotive repair due to lack of required receipts for this expenditure. A letter will also be forwarded to the SJCDA as a reminder that, "All costs for reimbursement should be properly documented and supported with receipts," as outlined in the Cal WRAP Policy and Procedures Manual. For the purpose of future audits, all expenses, except meals and incidentals, must be supported with receipts or with appropriate documentation.

Below are the issues listed for Agreement _____ and Agreement _____ under Condition No.1, and a separate response for each of the issues:

1) Agreement

- a) Automotive repair receipts _____ The SJCDA's Office was unable to obtain receipts for the \$500 in automotive repair expenses. Therefore, the Cal WRAP will request repayment of \$500 for this expense due to lack of receipts.
- b) Storage rental receipts for _____ and _____ The SJCDA's Office did have storage rental receipts for the months of _____
There were no expenses submitted for storage rental for the months of _____ The SJCDA's Office verified that the witness was still under their care _____ The Cal WRAP will require a declaration under penalty of perjury by the investigator for the storage rental expense of \$258 for the months of _____ and _____.
- c) Utility receipts _____ . The SJCDA's Office did have utility receipts for the months of _____ and _____ and _____ . The SJCDA's Office verified that the witness was still under their care

The \$340 was for utility deposits of \$159 and \$181 for gas and electric services. The Cal WRAP will require a declaration under penalty of perjury by the investigator for the utility expenses of \$340 for the month of _____

2) Agreement

- a) Temporary lodging from _____ to _____ The SJCDA's Office has copies of checks for payment for this time period _____ as well

as a billing statement that shows a "zero" balance.

Additionally, the SJCDA's Office verified that the witness was still cooperating in court proceedings and was still under their care during that period of time. The Cal WRAP will accept a declaration under penalty of perjury by the investigator for the expenditure of \$6,972.70 for temporary lodging expenses from to

Condition 2:

The Cal WRAP concurs with OPRA's findings in Condition No. 2. A letter will be forwarded to the SJCDA's Office requesting repayment of \$50 due to overpayment of per diem allowances