

# **State of California Department of Justice**

## **California Witness Relocation and Assistance Program Santa Barbara County District Attorney's Office**

**Review Period:  
July 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, Legal Affairs  
Chief Deputy Attorney General, Policy and Administration

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

Procedures were performed to verify that the SBCDAO:

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 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. BRADSHAW, CPA  
Director  
Office of Program Review and Audits  
February 4, 2010

Staff: William Wong, Audit Manager/Auditor

## **FINDINGS and RECOMMENDATIONS**

### **Finding 1**

The SBCDAO was unable to substantiate the following utility, lodging, and moving expenses totaling \$918.86 that were claimed for CAL WRAP reimbursement:

| <b>Case #</b> | <b>Category of Expense</b> | <b>Period</b> | <b>Amount</b>    |
|---------------|----------------------------|---------------|------------------|
|               | Utility                    |               | \$ 200.00        |
|               | Temp Lodging               |               | 532.38           |
|               | Moving - Gas               |               | 186.48           |
| <b>Total</b>  |                            |               | <b>\$ 918.86</b> |

### **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 SBCDAO substantiate utility, lodging, and moving expenses totaling \$918.86 by providing supporting documentation to justify these costs. If the SBCDAO fails to provide supporting documentation, the CAL WRAP should require the SBCDAO to return \$918.86 to the CAL WRAP or provide a signed declaration that expenses claimed for CAL WRAP reimbursement are true and accurate.

### **Division Comments**

The CAL WRAP received the following from the SBCDAO to substantiate the utility, lodging, and moving expenses totaling \$918.86:

- Signed declarations totaling \$532.38 for temporary lodging.
- Supporting documentation for \$114.38 for moving expenses - gas.
- The return of \$272.10 for unsupported utility expenses (\$200.00) and unsupported moving expenses - gas (\$72.10).

## **Finding 2**

Based on actual receipts or other documentation, SBCDAO claimed the following excess costs:

| <b>Case #</b> | <b>Category of Expense</b> | <b>Period</b> | <b>Amount</b>    |
|---------------|----------------------------|---------------|------------------|
|               | U-Haul Rental Deposit      |               | \$ 100.00        |
|               | U-Haul Rental Deposit      |               | 100.00           |
| <b>Total</b>  |                            |               | <b>\$ 200.00</b> |

## **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 SBCDAO return \$200 to the CAL WRAP.

## **Division Comments**

CAL WRAP requested and received from SBCDAO \$200 for the excess U-Haul costs.