



**INTERNAL AUDIT DEPARTMENT**  
**COUNTY OF ORANGE**

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2005 Recipient of the Institute of Internal Auditors  
Award for Excellence

*Integrity ♦ Objectivity ♦ Independence*

**COUNTY OF ORANGE**  
**DISTRICT ATTORNEY'S OFFICE**  
**AUDIT OF SPOUSAL ABUSER**  
**PROSECUTION PROGRAM**  
**(Grant Award No. 04SA11B017)**

**FOR THE FISCAL YEAR ENDING**  
**JUNE 30, 2005**

**AUDIT NUMBER: 2514**

**REPORT DATE: December 1, 2005**

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<b>County Internal Auditor:</b>	<b>Peter Hughes, Ph.D., CPA</b>
<b>Deputy Internal Auditor:</b>	<b>Eli Littner, CPA, CIA</b>
<b>Audit Manager:</b>	<b>Alan Marcum, MBA, CPA, CIA</b>
<b>Senior Auditor:</b>	<b>Susan Nestor, CPA, CIA</b>

**County of Orange  
District Attorney's Office  
Audit of Spousal Abuser  
Prosecution Program**

For the Fiscal Year Ending  
June 30, 2005

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**County Internal Auditor**  
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ALAN MARCUM  
MBA, CPA, CIA, CFE  
AUDIT MANAGER

AUTUMN MCKINNEY  
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AUDIT MANAGER

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**Transmittal Letter**

Audit No. 2514

December 8, 2005

TO: Tony Rackauckas, District Attorney

FROM: Peter Hughes, Ph.D., CPA  
County Internal Auditor

SUBJECT: Report on Audit of the Spousal Abuser Prosecution Program  
As of June 30, 2005

Attached are three copies of our report on Audit of the District Attorney's Spousal Abuser Prosecution Program for the year ended June 30, 2005. Please forward one copy to the State of California Department of Justice as required by the grant documents.

As the County Internal Auditor, I now submit a monthly audit status report to the Board of Supervisors (BOS) where I detail any material and significant audit findings released in reports during the prior month, the implementation status of audit recommendations as disclosed by our Follow-Up Audits, any pressing audit or resource issues; as well as, respond to inquiries from the BOS. Therefore, the results of this audit will be included in a future status report to the BOS.

We will be forwarding to you a Customer Survey of Audit Services for completion, shortly after the distribution of this report.

**Attachments**

Other recipients of this report:

Members, Board of Supervisors

Members, Audit Oversight Committee

Thomas G. Mauk, County Executive Officer

Lisa Bohan-Johnston, Director, District Attorney Administrative Services

Foreperson, Grand Jury

Darlene J. Bloom, Clerk of the Board of Supervisors



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**INDEPENDENT AUDITOR'S REPORT**

Audit No. 2514

December 1, 2005

State of California  
Department of Justice  
Spousal Abuser Prosecution Program  
P.O. Box 944255  
Sacramento, CA 942440-2550

Attn: Rebecca Daniel, Coordinator

We have audited the accompanying Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Orange District Attorney's Office (District Attorney) Spousal Abuser Prosecution Program for the year ended June 30, 2005. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.


We conducted our audit in accordance with generally accepted auditing standards of the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

On this date, and in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, we have also issued a report on our consideration of internal control structure related matters and compliance with laws and regulations based on an audit of a financial statement of the Spousal Abuser Prosecution Program. The internal control and compliance reports are an integral part of this audit and should be considered with the results of our report on the financial statements.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the revenues and expenditures of the District Attorney's Spousal Abuser Prosecution Program for the year ended June 30, 2005, in conformity with generally accepted accounting principles of the United States of America.

This report is intended solely for the information and use of the County of Orange District Attorney's Office and for filing with the State of California Department of Justice and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

  
Peter Hughes, Ph.D., CPA  
County Internal Auditor

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

Members, Board of Supervisors  
Members, Audit Oversight Committee  
Thomas G. Mauk, County Executive Officer  
Lisa Bohan-Johnston, Director, District Attorney Administrative Services  
Foreperson, Grand Jury  
Darlene J. Bloom, Clerk of the Board of Supervisor

**COUNTY OF ORANGE**

**DISTRICT ATTORNEY'S OFFICE**

**SPOUSAL ABUSER PROSECUTION PROGRAM**

**SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES**

**FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Approved Budget</u>		<u>Cumulative Expenditures Claimed</u>		<u>Over (Under) Budget</u>	
	<u>State</u>	<u>In-Kind Match</u>	<u>State</u>	<u>In-Kind Match</u>	<u>State</u>	<u>In-Kind Match</u>
<u>Expenditures:</u>						
Personal Services	\$ 94,708	\$ 18,941	\$ 94,708	\$ 18,941	\$ -	\$ -
Operating Expenditures	<u>325</u>	<u>66</u>	<u>325</u>	<u>66</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 95,033</u>	<u>\$ 19,007</u>	<u>\$ 95,033</u>	<u>\$ 19,007</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report and Notes to the Financial Statement



**COUNTY OF ORANGE**

**DISTRICT ATTORNEY'S OFFICE**

**SPOUSAL ABUSER PROSECUTION PROGRAM**

**SCHEDULE OF COSTS CLAIMED AND ACCEPTED**

**FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Costs</u> <u>Claimed</u>	<u>Costs</u> <u>Accepted</u>	<u>Costs</u> <u>Questioned</u>	<u>Costs</u> <u>Recommended</u> <u>For Disallowance</u>
Personal Services	\$ 94,708	\$ 94,708	\$ -	\$ -
Operating Expenditures	<u>325</u>	<u>325</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 95,033</u>	<u>\$ 95,033</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report and Notes to the Financial Statement



**COUNTY OF ORANGE**

**DISTRICT ATTORNEY'S OFFICE**

**SPOUSAL ABUSER PROSECUTION PROGRAM**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2005**

**NOTE 1 – BACKGROUND**

The Spousal Abuser Prosecution Program, under the direction of the County of Orange District Attorney, was developed in 1994 to enhance the abilities of local prosecutors to prosecute spousal abuse cases and to minimize the emotional trauma for victims during legal proceedings. These objectives are achieved through vertical prosecution of abuse cases, reduced caseloads, assignment of highly qualified investigators and prosecutors, utilization of trained counselors, and coordination with local victim support agencies.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District Attorney records its revenues and expenditures on the modified accrual basis. Revenues are recognized in the period they become measurable and available and expenditures are recognized when incurred. However, because of the timing of transactions in this period the effect is essentially the same as a full accrual presentation.

- A. Reporting Entity. The financial statements are intended to present the results of operations of only those transactions attributable to the Program.
- B. Personal Services. These expenditures include salaries and benefits of attorneys and attorney clerks directly involved with the Program.
- C. Operating Expenditures. These expenditures include mileage reimbursement to employees assigned to work on the Program plus audit costs.
- D. Costs Claimed and Accepted. These amounts represent the program costs claimed by the County of Orange District Attorney and accepted by the State.

**NOTE 3 – FUNDING SUMMARY**

Grant funding was provided by the California Department of Justice. The grant award covered the period July 1, 2004 through June 30, 2005, and totaled \$95,033.

As required by Penal Code section 273.81(d), the County of Orange District Attorney provided a 20% in-kind match, funded by Proposition 172. All monies awarded were expended during the grant. Allowable expenditures were limited to those identified in the grant proposal. A new grant for the period July 1, 2005 through June 30, 2006 is currently in the approval process.

See Independent Auditor's Report





## OTHER REPORTS





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**INDEPENDENT AUDITOR'S REPORT ON THE  
INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A  
FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

December 1, 2005

State of California  
Department of Justice  
Spousal Abuser Prosecution Program  
P.O. Box 944255  
Sacramento, CA 94244-2550

Attention: Rebecca Daniel, Coordinator

We have audited the Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the Spousal Abuser Prosecution Program of the County of Orange District Attorney, a grant funded by the California Department of Justice, for the year ended June 30, 2005, and have issued our report thereon dated December 1, 2005.

We conducted our audit in accordance with generally accepted auditing standards of the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit of the Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) for the year ended June 30, 2005, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the above financial statements and not to provide assurance on the internal control structure.

The management of the District Attorney is responsible for establishing and maintaining the internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide

management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit preparation of the financial statement in accordance with generally accepted accounting principles of the United States of America. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purposes of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Payroll
- Operating Expenditures
- Revenues/Receipts
- Administrative Controls

For all internal control categories listed above, we obtained an understanding of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure that we consider to be material weaknesses as defined above.

This report was discussed with staff of the District Attorney on December 1, 2005, and is intended for the information of the management of the District Attorney and California Department of Justice. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,



Peter Hughes, Ph.D., CPA  
County Internal Auditor



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF A FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

December 1, 2005

State of California  
Department of Justice  
Spousal Abuser Prosecution Program  
P.O. Box 944255  
Sacramento, CA 94244-2550

Attention: Rebecca Daniel, Coordinator

We have audited the Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the Spousal Abuser Prosecution Program of the County of Orange District Attorney, a grant funded by the California Department of Justice, for the year ended June 30, 2005, and have issued our report thereon dated December 1, 2005.

We conducted our audit in accordance with generally accepted auditing standards of the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to the Spousal Abuser Prosecution Program is the responsibility of the District Attorney's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of the laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the District Attorney complied, in all material respects, with the provisions referred to in the preceding paragraph.

With respect to the items not tested, nothing came to our attention that caused us to believe that the District Attorney had not complied, in all material respects, with those provisions.

This report was discussed with staff of the District Attorney on December 1, 2005, and is intended for the information of the management of the District Attorney and California Department of Justice.

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Sincerely,



Peter Hughes, Ph.D., CPA  
County Internal Auditor