

Internal Audit Department

O R A N G E C O U N T Y

DISTRICT ATTORNEY'S OFFICE AUDIT OF SPOUSAL ABUSER PROSECUTION PROGRAM

For the Fiscal Year Ending
June 30, 2008

We found the financial statements present fairly, in all material respects, the revenues and expenditures of the District Attorney's Spousal Abuser Prosecution Program, for the Fiscal Year Ending June 30, 2008.

AUDIT No: 2808

REPORT DATE: DECEMBER 23, 2008

Audit Director: [Peter Hughes, Ph.D., MBA, CPA](#)
Deputy Director: [Eli Littner, CPA, CIA](#)
Sr. Audit Manager: [Alan Marcum, MBA, CPA](#)
Sr. Auditor: [Susan Nestor, CPA, CIA](#)



ORANGE COUNTY BOARD OF SUPERVISORS'

Internal Audit Department



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Office of The Director

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To access and view audit reports or obtain additional information about the OC Internal Audit Department, visit our website: www.ocgov.com/audit



OC Fraud Hotline (714) 834-3608



Transmittal Letter



Audit No. 2808 December 30, 2008

TO: Tony Rackauckas, District Attorney

FROM: Dr. Peter Hughes, CPA, Director
Internal Audit Department

SUBJECT: Report on Audit of the Spousal Abuser
Prosecution Program

Attached are three copies of our report on Audit of the District Attorney's Spousal Abuser Prosecution Program for the fiscal year ending June 30, 2008. Please forward one copy to the Department of Justice as required by the grant documents.

Each month I submit an **Audit Status Report** to the BOS where I detail any material and significant audit findings released in reports during the prior month and the implementation status of audit recommendations as disclosed by our Follow-Up Audits. Accordingly, the results of this audit will be included in a future status report to the BOS.

Additionally, we will request your department complete a **Customer Survey** of Audit Services. You will receive the survey shortly after the distribution of our final report.

ATTACHMENTS

Other recipients of this report listed on the Independent Auditor's Report on page 2.

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Prosecution Program
Audit No. 2808***

For the Fiscal Year Ending
June 30, 2008

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Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

December 23, 2008

Audit No. 2808

State of California
Department of Justice
1300 I Street, 10th FL
Sacramento, CA 95814
Attn: Jennifer Nuesca

We have audited the accompanying Statement 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 fiscal year ending June 30, 2008. 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 statements are free of material misstatements, whether caused by error or fraud. 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 the financial statements 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 fiscal year ending June 30, 2008, 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, the audit committee, 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.

Independent Auditor's Report



Respectfully Submitted,

A handwritten signature in blue ink, reading "Peter Hughes".

Dr. Peter Hughes, CPA, Director
Internal Audit Department

Distribution Pursuant to Audit Oversight Committee Procedure No. 1:

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



ORANGE COUNTY DISTRICT ATTORNEY'S OFFICE
SPOUSAL ABUSER PROSECUTION PROGRAM
STATEMENT OF APPROVED BUDGET AND
CUMULATIVE EXPENDITURES FOR THE FISCAL
YEAR ENDING JUNE 30, 2008

	<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	\$ 101,620	\$ 20,324	\$ 101,620	\$ 20,324	\$ -	\$ -
Operating Expenditures	<u>460</u>	<u>92</u>	<u>460</u>	<u>92</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 102,080</u>	<u>\$ 20,416</u>	<u>\$ 102,080</u>	<u>\$ 20,416</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report and Notes to Financial Statement.



COUNTY OF ORANGE DISTRICT ATTORNEY'S OFFICE SPOUSAL
ABUSER PROSECUTION PROGRAM
SCHEDULE OF COSTS CLAIMED AND ACCEPTED
FOR THE YEAR ENDING JUNE 30, 2008

	Costs <u>Claimed</u>	Costs <u>Accepted</u>	Costs <u>Questioned</u>	Costs Recommended <u>For Disallowance</u>
Personal Services	\$ 101,620	\$ 101,620	\$ -	\$ -
Operating Expenditures	<u>460</u>	<u>460</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 102,080</u>	<u>\$ 102,080</u>	<u>\$ -</u>	<u>\$ -</u>



ORANGE COUNTY DISTRICT ATTORNEY'S OFFICE SPOUSAL

ABUSER PROSECUTION PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE **FISCAL YEAR ENDING JUNE 30, 2008**

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.

The Orange County District Attorney applied for and was awarded funding for the Spousal Abuser Prosecution Program by the California Department of Justice for the period July 1, 2007 through June 30, 2008.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney presents its revenues and expenditures on an accrual basis. Revenues are recognized when earned and expenditures are recognized when incurred.

NOTE 3 – EXPENDITURES

Expenditures were made for the purpose of the program as specified in the guidelines in the Request for Application, and the County's Request for Application.

A. Salaries and Benefits

Expenditures charged to the Program are limited to personnel funded by the grant. These expenditures include salaries and benefits of an attorney directly involved with the Program. County of Orange policies and procedures were used to verify the appropriateness of personnel costs. Personnel time charged to the Program was appropriately certified by Program personnel.

As required by California Penal Code section 273.81(d), the County of Orange District Attorney provided a 20% in-kind match, funded by the County General Fund.

See Independent Auditor's Report



NOTES TO FINANCIAL STATEMENTS, (CONTINUED)

B. Operating Expenditures

Operating expenditures were limited to costs associated with the annual audit of the Program.

C. Equipment

During the auditing period, no equipment was budgeted nor purchased for the program.

NOTE 4 – FUNDING AMOUNTS

The District Attorney was awarded \$102,080 and received the full award amount in five distributions: \$25,880 on November 14, 2007, \$7,047 on November 21, 2007, \$51,101 on February 20, 2008, \$17,592 on May 8, 2008 and \$460 on August 25, 2008. Fiscal year 07-08 is the final year the County of Orange District Attorney will receive State funding.

See Independent Auditor's Report



OTHER REPORTS



INDEPENDENT AUDITOR'S REPORT ON THE
INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

December 23, 2008

State of California
Department of Justice
1300 I Street, 10th FL
Sacramento, CA 95814
Attn: Jennifer Nuesca

We have audited the Statement of Approved Budget and Cumulative Expenditures and 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 fiscal year ending June 30, 2008, and have issued our report thereon dated December 23, 2008.

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, whether caused by error or fraud.

In planning and performing our audit of the Statement of Approved Budget and Cumulative Expenditures and Schedule of Costs Claimed and Accepted (financial statements), of the County of Orange District Attorney's Office Spousal Abuser Prosecution Program for the fiscal year ending June 30, 2008, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney's internal control.

Independent Auditor's Report



A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the third paragraph above and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses in the District Attorney's internal control over financial reporting.

This report is intended solely for the information and use of management of the District Attorney, the audit committee, and the California Department of Justice. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,

A handwritten signature in blue ink, reading "Peter Hughes", is positioned above the printed name.

Dr. Peter Hughes, CPA, Director
Internal Audit Department

Independent Auditor's Report



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

December 23, 2008

State of California
Department of Justice
1300 I Street, 10th FL
Sacramento, CA 95814
Attn: Jennifer Nuesca

We have audited the Statement of Approved Budget and Cumulative Expenditures and 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 fiscal year ending June 30, 2008, and have issued our report thereon dated December 23, 2008.

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.

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 District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management of the District Attorney, the audit committee, and the California Department of Justice. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,

A handwritten signature in blue ink, reading "Peter Hughes", is positioned above the printed name.

Dr. Peter Hughes, CPA, Director
Internal Audit Department