COUNTY OF ORANGE
DISTRICT ATTORNEY'S OFFICE
SPOUSAL ABUSER PROSECUTION PROGRAM
REPORT ON AUDIT
(Grant Award No. 03SA10B017)

For the Year Ended
JUNE 30, 2004

REPORT DATE: November 18, 2004

Audit Number #2411

Audit Director:	**Peter Hughes, Ph.D., CPA**
Deputy Director:	**Eli Littner, CPA, CIA**
Audit Manager:	**Alan Marcum, CPA, CIA**
In-Charge Auditor:	**Toni Smart, CPA**

INTERNAL AUDIT DEPARTMENT

COUNTY OF ORANGE

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COUNTY OF ORANGE
DISTRICT ATTORNEY'S OFFICE
SPOUSAL ABUSER PROSECUTION GRANT
REPORT ON AUDIT

For the Year Ended June 30, 2004

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INTERNAL AUDIT DEPARTMENT

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Transmittal Letter

Audit No. 2411

December 15, 2004

TO: Lisa Bohan-Johnston, Director
District Attorney Administrative Services

FROM: Peter Hughes, Ph.D., CPA, Director
Internal Audit Department

SUBJECT: Report on Audit of the Spousal Abuser Prosecution Grant

Attached are three copies of our report on Audit of the District Attorney's Spousal Abuser Prosecution Program for the year ended June 30, 2004. Please forward one copy to the State of California Department of Justice as required by the grant documents.

Attachments

Other recipients of this report:
Members, Board of Supervisors
Members, Audit Oversight Committee
Thomas G. Mauk, County Executive Officer
Foreman, Grand Jury
Darlene J. Bloom, Clerk of the Board of Supervisors

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INDEPENDENT AUDITOR'S REPORT

Audit No. 2411

November 18, 2004

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

Attention: 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 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, 2004. The financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the 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 misstatement. 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.

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In our opinion, the financial statements referred to above presents fairly, in all material respects, the approved budget, cumulative expenditures, and allowable costs of the Spousal Abuser Prosecution Program of the County of Orange District Attorney for the year ended June 30, 2004, 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.

Respectfully submitted,

Peter Hughes, Ph.D., CPA
Director, Internal Audit

COUNTY OF ORANGE

DISTRICT ATTORNEY'S OFFICE

SPOUSAL ABUSER PROSECUTION PROGRAM

SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 2004

	Approved Budget		Cumulative Expenditures Claimed		Over (Under) Budget	
	State	In-Kind Match	State	In-Kind Match	State	In-Kind Match
Expenditures:						
Personal Services	$ 94,608	$ 18,921	$ 94,608	$ 18,921	$ -	$ -
Operating Expenditures	425	86	425	86	-	-
Totals	$ 95,033	$ 19,007	$ 95,033	$ 19,007	$ -	$ -

See Independent Auditors' Report and Notes to the Financial Statements

COUNTY OF ORANGE

DISTRICT ATTORNEY'S OFFICE

SPOUSAL ABUSER PROSECUTION PROGRAM

SCHEDULE OF COSTS CLAIMED AND ACCEPTED

FOR THE YEAR ENDED JUNE 30, 2004

	Costs Claimed	Costs Accepted	Costs Questioned	Costs Recommended For Disallowance
Personal Services	$ 94,608	$ 94,608	$ -	$ -
Operating Expenditures	425	425	-	-
Totals	$ 95,033	$ 95,033	$ -	$ -

See Independent Auditors' Report and Notes to the Financial Statements

COUNTY OF ORANGE

DISTRICT ATTORNEY'S OFFICE

SPOUSAL ABUSER PROSECUTION PROGRAM

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2004

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.

2. 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.

3. Funding Summary

Grant funding was provided by the California Department of Justice. The grant award covered the period July 1, 2003 through June 30, 2004, 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 the County General Fund. 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, 2004 through June 30, 2005 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

November 18, 2004

State of California
Department of Justice
SAP 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, 2004, and have issued our report thereon dated November 18, 2004.

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, 2004, 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

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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 statements 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 internal control 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 over financial reporting 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 statements 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 November 18, 2004, and is intended for the information of the management of the County of Orange 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
Director, Internal Audit

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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

November 18, 2004

State of California
Department of Justice
SAP 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's Office, a grant funded by the California Department of Justice, for the year ended June 30, 2004, and have issued our report thereon dated November 18, 2004.

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 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.

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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 November 18, 2004, 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
Director, Internal Audit