

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM**

**AUDIT REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2007**

**California Department of Justice Grant No. 06SA13C036**

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM**

**Audit Report  
For the Fiscal Year Ended  
June 30, 2007**

**California Department of Justice Grant No. 06SA13C036**

**T A B L E O F C O N T E N T S**

	<u>Page</u>
Auditor-Controller's Report	
Basic Financial Statement:	
Statement of Federal, State, and Local Match Cash .....	1
Notes to the Basic Financial Statement.....	2 - 4
Supplemental Schedules:	
Statement of Approved Budget to Expenditures Claimed .....	5
Schedule of Questioned Costs.....	6
Other Information:	
Findings and Recommendations .....	7
Exit Conference.....	7
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Reports Performed in Accordance with Government Auditing Standards.....	8 - 9

**RODNEY A. DOLE**  
AUDITOR-CONTROLLER  
TREASURER -TAX COLLECTOR



**DONNA M. DUNK**  
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**PAM JOHNSTON**  
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### **Auditor-Controller's Report**

We have audited the accompanying financial statement which summarizes the reported financial results and cash position of the Spousal Abuser Prosecution Program Grant No. 06SA13C036 awarded to the Sonoma County District Attorney's Office by the California Department of Justice for the period ended June 30, 2007. The financial reports are the responsibility of the Sonoma County District Attorney's Office. Our responsibility is to express an opinion on the financial reports based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with certain sections of the California Department of Justice Spousal Abuser Prosecution Program Guidelines. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

The accompanying financial statement represents only the Sonoma County District Attorney's Office California Department of Justice grant funds designated for the Spousal Abuser Prosecution Program and are not intended to present fairly the financial results of operations of the Sonoma County District Attorney's Office as a whole, in conformity with accounting principles generally accepted in the United States of America.

As described in Note II-B of the Notes to the Basic Financial Statement, the Auditor-Controller is mandated by various statutes within the California Government Code to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair the auditor's independence. However, we believe adequate safeguards and divisions of responsibility exist. We also believe that subject to this qualification, the information in the audit report can be relied upon.

In our opinion, except for the effects, if any, of the impairment to auditor independence, the accompanying financial statement presents fairly, in all material respects, the status of the Sonoma County District Attorney's Office California Department of Justice Spousal Abuser Prosecution Program Grant No. 06SA13C036, as of June 30, 2007, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2008 on our consideration of the District Attorney's Office California Department of Justice Spousal Abuser Prosecution Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the management of the County of Sonoma and the State of California Department of Justice and is not intended to be and should not be used by anyone other than the specified parties. However, this report is a matter of public record and its distribution is not limited.

*Sonoma County Auditor-Controller*

January 29, 2008

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Statement of Federal, State, and Local Match Cash  
California Department of Justice Grant No. 06SA13C036  
From July 1, 2006 to June 30, 2007**

**Program Funding**

Federal	\$ -
State*	90,281
Local Match	<u>18,056</u>
Total Receipts	<u><u>108,337</u></u>

**Program Expenditures**

Federal	-
State	90,281
Local Match	<u>18,056</u>
Total Disbursements	<u><u>108,337</u></u>

**Cash on Hand at June 30, 2007** \$ -

\* The total State funded receipts reported by the subgrantee on the June 30, 2007 Program Invoice was \$90,281. Of this amount, \$16,997 was requested for fourth quarter expenditures and received on September 28, 2007, after the grant period ending date of June 30, 2007.

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Notes to the Basic Financial Statement  
California Department of Justice Grant No. 06SA13C036  
June 30, 2007**

**I. Summary of Significant Accounting Policies**

**A. The Reporting Entity and Grant Description**

The Sonoma County District Attorney's Office is responsible for prosecution of public offenses in Sonoma County and institutes proceedings for the arrest of persons charged with public offenses, and attends and advises the County Grand Jury. The Spousal Abuser Prosecution Program is administered by the Sonoma County District Attorney's Office.

The California Department of Justice awarded a grant in the amount of \$ 90,281 to the Sonoma County Office of the District Attorney's Spousal Abuser Prosecution Program for the period July 1, 2006 to June 30, 2007. The Spousal Abuser Prosecution Program is located at the County of Sonoma Hall of Justice Building, 600 Administrative Drive, Santa Rosa, Ca 95403.

The primary goal of the Spousal Abuser Prosecution Program is to insure that program personnel will participate in all phases of any felony and misdemeanor domestic violence cases referred to the Office of the District Attorney for prosecution. This serves to provide an important element of continuity, as well as support, between the District Attorney's office and the domestic abuse victim.

During the period of the audit, the grant funds were used to provide for domestic violence counselors to function as a liaison between victims and the judicial system. This position is also responsible for supervising domestic violence counselor interns and for assisting the deputy district attorneys involved in prosecuting of felony and misdemeanor domestic violence cases. The required matching funds were used to partially support the victim/witness advocate for this program.

The objectives of the audit were to determine whether the grant funds have been received and expended in accordance with applicable laws, regulations and the grant agreement, and whether the financial reports submitted to California Department of Justice are presented fairly.

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Notes to the Basic Financial Statement  
California Department of Justice Grant No. 06SA13C036  
June 30, 2007**

**B. Measurement Focus, Basis of Accounting and Basis of Presentation**

The accompanying financial reports have been prepared from the latest contract approved by the California Department of Justice, *Program Invoices* submitted to the California Department of Justice, and the County of Sonoma records. These reports represent only the California Department of Justice's Spousal Abuser Prosecution Program Grant No. 06SA13C036 and are not intended to present fairly the financial position and results of operation of the Sonoma County District Attorney's Office as a whole, in conformity with accounting principles generally accepted in the United States of America.

Governmental funds are used to account for the Sonoma County District Attorney's Office activities. Governmental fund types use the flow of current financial resources as their measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available, and expenditures are generally recognized in the period in which they are incurred.

The California Department of Justice's Spousal Abuser Prosecution Program Grant No. 06SA13C036 was accounted for in a separate account in the County of Sonoma accounting system. State reimbursements and project expenditures were accounted for by using account codes unique to this grant's activities.

**II. General Comments**

**A. Program Expenditures in Excess of Funding**

The Sonoma County District Attorney's actual staff cost for the Spousal Abuser Prosecution Program for the period July 1, 2006 to June 30, 2007 were \$108,337. Of this amount, \$90,281 was reimbursed by California Department of Justice Grant No. 06SA13C036. The \$18,056 balance was expensed through the District Attorney's general operating fund since this portion of the total program staff costs exceeded the California Department of Justice grant funds awarded as of June 30, 2007. The \$18,056 was applied to meet the 20% matching funds requirement of the grant.

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Notes to the Basic Financial Statement  
California Department of Justice Grant No. 06SA13C036  
June 30, 2007**

**B. Auditor Independence**

As required by various statutes within the California Government Code, County Auditor-Controllers are mandated to perform certain accounting, auditing and financial reporting functions. These activities, in themselves, necessarily impair the auditor's independence. Specifically, "Auditors should not audit their own work or provide non-audit services in situations where the amounts or services involved are significant or material to the subject matter of the audit." Although the office of the Auditor-Controller is statutorily obligated to maintain accounts of departments, districts or funds that are contained within the County Treasury, we believe that adequate safeguards and divisions of responsibility exist. Therefore, we believe that subject to this qualification and disclosure, the reader can rely on the auditor's opinion contained in this report.

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Statement of Approved Budget and Expenditures Claimed  
California Department of Justice Grant No. 06SA13C036  
From July 1, 2006 to June 30, 2007**

	Approved Budget	Expenditures Claimed	Variance (Over) Under Budget
<b>Expenditures</b>			
Salaries and Benefits	\$ 108,337	\$ 108,337	\$ -
Operating Expenses	-	-	-
	<u>108,337</u>	<u>108,337</u>	<u>-</u>
<b>Funding</b>			
Federal	-	-	-
State	90,281	90,281	-
Local Match	18,056	18,056	-
	<u>\$ 108,337</u>	<u>\$ 108,337</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Schedule of Questioned Costs  
California Department of Justice Grant No. 06SA13C036  
June 30, 2007**

There were no questioned costs disclosed during the audit.

**SONOMA COUNTY DISTRICT ATTORNEY  
SPOUSAL ABUSER PROSECUTION PROGRAM  
Other Information  
California Department of Justice Grant No. 06SA13C036  
June 30, 2007**

**Findings and Recommendations**

There were no significant findings or recommendations.

**Exit Conference**

The results of the audit were discussed in detail with representatives of the Office of the District Attorney's Spousal Abuser Prosecution Project.

**RODNEY A. DOLE**  
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TREASURER -TAX COLLECTOR



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**Report on Compliance and on Internal Control over  
Financial Reporting Based on an Audit of Financial Reports  
Performed in Accordance with Government Auditing Standards**

We have audited the accompanying financial statement, which summarizes the reported financial results and cash position of the California Department of Justice Grant No. 06SA13C036 awarded to the Sonoma County District Attorney's Office for the period ended June 30, 2007 and have issued our report thereon dated January 29, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Sonoma County District Attorney's California Department of Justice Grant No. 06SA13C036 financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial reports' 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sonoma County District Attorney's Office's internal control over California Department of Justice Spousal Abuser Prosecution Grant No. 06SA13C036 financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial reports and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial reports 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Sonoma County Board of Supervisors, and the California Department of Justice and is not intended to be and should not be used by anyone other than these specified parties.

*Sonoma County Auditor-Controller*

January 29, 2008