

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM**

**AUDIT REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2008**

**California Office of Emergency Services Grant No. VW07260490**



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

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For the Fiscal Year Ended  
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**DONNA M. DUNK**  
ASSISTANT  
AUDITOR-CONTROLLER

**ROBERT BOITANO**  
ASSISTANT  
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**PAM JOHNSTON**  
ASSISTANT  
TAX COLLECTOR / AUDITOR

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### **Auditor-Controller's Report**

We have audited the accompanying financial statement which summarizes reported financial results and cash position of the California (Governor's) Office of Emergency Services (OES) Victim Assistance Program Grant No. VW07260490 awarded to the Sonoma County District Attorney for the period July 1, 2007 to June 30, 2008. 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, 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 provisions of the California Office of Emergency Services 2006 Recipient Handbook. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial reports are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial reports. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial reports 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 Office of Emergency Services grant funds designated for the Victim Assistance 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 State 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 Office of Emergency Services Victim Assistance Program Grant No. VW07260490, as of June 30, 2008, 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 February 24, 2009 on our consideration of the Sonoma County District Attorney's Office internal control over financial reporting and on our tests of their 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 Office of Emergency Services 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

February 24, 2009

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM  
Statement of Federal, State, and County Cash  
California Office of Emergency Services Grant No. VW07260490  
From July 1, 2007 to June 30, 2008**

**Cash Receipts**

Federal*	\$ 117,821
State*	144,387
County	<u>-</u>
Total Receipts	<u>262,208</u>

**Cash Disbursements**

Federal	117,821
State	144,387
County	<u>248,377</u>
Total Disbursements	<u>510,585</u>

**Cash Receipts Over/(Under)**

<b>Cash Disbursements at June 30, 2008</b>	<u><u>\$ (248,377)</u></u>
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\* The total combined State and Federal receipts reported by the subgrantee as of June 30, 2008 were \$190,523 (\$86,146 Federal and \$104,377 State), with \$71,685 (\$31,675 Federal and \$40,010 State) received September 25 and December 1, 2008 from the original and revised, respectively, Final Report of Expenditures and Request for Funds for the quarter ending June 30, 2008.

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM  
Notes to the Basic Financial Statement  
California Office of Emergency Services Grant No. VW07260490  
June 30, 2008**

**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 Victim Assistance Program is administered by the Sonoma County District Attorney's Office.

The California Office of Emergency Services awarded a grant in the amount of \$262,208 to the Sonoma County District Attorney's Office Victim Assistance Program (VAP) for the period July 1, 2007 to June 30, 2008. The Victim Assistance Program is located at the Sonoma County District Attorney's Office, 600 Administration Drive, Room 212-J, Santa Rosa, California.

The Sonoma County Victim Assistance Program is a full service victim/witness program providing mandatory and optional services as mandated per penal code section 13835. Services are provided to victims of all types of violent crime including crisis intervention and follow up counseling regardless of whether there is prosecution or a suspect has been identified. Services include court accompaniment, resource and referral to needed community services, and advocacy and assistance with filing for victim compensation. The Program also provides community education, training and outreach to the community, agencies and law enforcement.

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 Office of Emergency Services are presented fairly.

**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 Office of Emergency Services, the quarterly Report of Expenditures and Request for Funds, and the County of Sonoma records. These reports represent only the California Office of Emergency Services Victim Assistance Program Grant No. VW07260490 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.

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM  
Notes to the Basic Financial Statement  
California Office of Emergency Services Grant No. VW07260490  
June 30, 2008**

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 Office of Emergency Services Victim Assistance Program Grant No. VW07260490 receipts were accounted for in a separate account in the County of Sonoma accounting system. Program 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 total program costs for the Victim Assistance Program as of June 30, 2008 were \$510,585. Of this amount, \$262,208 was reimbursed by federal and state funds through the OES Grant No. VW07260490. The \$248,377 balance (48.6% of total program costs) was expensed through the District Attorney's general operating fund, since this portion of the total program costs exceeded the total OES grant funds received as of June 30, 2008. There was no county match requirement for this grant.

### **B. Auditor Independence**

As a result of "Amendment No. 3 - Auditor Independence" of *Government Auditing Standards* issued by the Comptroller General of the United States, new disclosures are needed. 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 no 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 information contained in this report.

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM  
Statement of Approved Budget to Expenditures Claimed  
California Office of Emergency Services Grant No. VW07260490  
From July 1, 2007 to June 30, 2008**

	<u>Approved</u>	<u>Expenditures</u>	
	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
<b>Program Funding</b>			
Federal	\$ 117,821	\$ 117,821	\$ -
State	144,387	144,387	-
Local Match	-	-	-
	<u>262,208</u>	<u>262,208</u>	<u>-</u>
<b>Program Expenditures</b>			
Personnel Services	262,208	262,208	-
Operating Expenses	-	-	-
Equipment	-	-	-
	<u>262,208</u>	<u>262,208</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM  
Statement of Costs Claimed, Accepted, and Recommended Disallowed  
California Office of Emergency Services Grant No. VW07260490  
From July 1, 2007 to June 30, 2008**

<b>Category Classification</b>	<b>Costs Claimed</b>	<b>Audited Costs Accepted</b>	<b>Claimed Costs Questioned</b>	<b>Costs Recommended For Disallowance</b>
Personnel Services	\$ 262,208	\$ 262,208	\$ -	\$ -
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Totals</b>	<b>\$ 262,208</b>	<b>\$ 262,208</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY DISTRICT ATTORNEY  
VICTIM ASSISTANCE PROGRAM  
Other Information  
California Office of Emergency Services Grant No. VW07260490  
June 30, 2008**

**Findings and Recommendations**

There are no significant findings or recommendations.

**Exit Conference**

The results of the audit were discussed in detail with representatives of the Sonoma County District Attorney's Office Victim Assistance Program.

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



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**PAM JOHNSTON**  
ASSISTANT  
TAX COLLECTOR / AUDITOR

**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 summarize reported financial results and cash position of the California Office of Emergency Services Grant No. VW07260490 awarded to the Sonoma County District Attorney's Victim Assistance Program for the period July 1, 2007 to June 30, 2008 and have issued our report thereon dated February 24, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 provisions of the OES Grant Recipient Handbook.

**Compliance**

As part of obtaining reasonable assurance about whether the Sonoma County District Attorney's Office California Office of Emergency Services Grant No. VW07260490 financial reports are 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. 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 internal control over California Office of Emergency Services Grant No. VW07260490 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 amount 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 and use of management, the Sonoma County Board of Supervisors, and the California Office of Emergency Services and Office of Emergency Services, and is not intended to be and should not be used by anyone other than these specified parties.

*Sonoma County Auditor-Controller*

February 24, 2009