

**Sonoma County District Attorney
Victim Witness Assistance Program**

**Audit Report
For The Fiscal Year Ended
June 30, 2009**

California Emergency Management Agency Grant No. VW08270490



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

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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 Emergency Management Agency (CAL EMA) Victim Witness Assistance Program Grant No. VW08270490 awarded to the Sonoma County District Attorney for the period July 1, 2008 to June 30, 2009. 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 Emergency Management Agency 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 Emergency Management Agency grant funds designated for the Victim Witness 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 Emergency Management Agency Victim Witness Assistance Program Grant No. VW08270490, as of June 30, 2009, 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 March 29, 2010 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 Emergency Management Agency 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

March 29, 2010

**Sonoma County District Attorney
Victim Witness Assistance Program
Statement of Federal, State, and County Cash
California Emergency Management Agency Grant No. VW08270490
From July 1, 2008 to June 30, 2009**

Cash Receipts	
Federal*	\$ 93,103
State*	140,545
County	<u>-</u>
Total Receipts	<u>233,648</u>
 Cash Disbursements	
Federal	93,103
State	140,545
County	<u>85,396</u>
Total Disbursements	<u>319,044</u>
 Cash Receipts Over/(Under)	
Cash Disbursements at June 30, 2009	<u><u>\$ (85,396)</u></u>

* The total combined State and Federal receipts reported by the subgrantee as of June 30, 2009 were \$168,017 (\$61,994 Federal and \$106,023 State), with \$65,631 (\$31,109 Federal and \$34,522 State) received September 2, 2009 for the Final Report of Expenditures and Request for Funds for the quarter ending June 30, 2009.

The accompanying notes are an integral part of this statement.

**Sonoma County District Attorney
Victim Witness Assistance Program
Notes to the Basic Financial Statement
California Emergency Management Agency Grant No. VW08270490
June 30, 2009**

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

The California Emergency Management Agency awarded a grant in the amount of \$244,535 to the Sonoma County District Attorney's Office Victim Witness Assistance Program (VAP) for the period July 1, 2008 to June 30, 2009. The Victim Witness 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 Witness 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 Emergency Management Agency 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 Emergency Management Agency, the quarterly Report of Expenditures and Request for Funds, and the County of Sonoma records. These reports represent only the California Emergency Management Agency Victim Witness Assistance Program Grant No. VW08270490 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 Witness Assistance Program
Notes to the Basic Financial Statement
California Emergency Management Agency Grant No. VW08270490
June 30, 2009**

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 Emergency Management Agency Victim Witness Assistance Program Grant No. VW08270490 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 Witness Assistance Program as of June 30, 2009 were \$319,044. Of this amount, \$233,648 was reimbursed by federal and state funds through the CAL EMA Grant No. VW08270490. The \$85,396 balance (26.8% 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 CAL EMA grant funds received as of June 30, 2009. 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 Witness Assistance Program
Statement of Approved Budget to Expenditures Claimed
California Emergency Management Agency Grant No. VW08270490
From July 1, 2008 to June 30, 2009**

	<u>Approved</u>	<u>Expenditures</u>	
	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Program Funding			
Federal	\$ 100,148	\$ 93,103	\$ (7,045)
State	144,387	140,545	(3,842)
Local Match	-	-	-
	<u>244,535</u>	<u>233,648</u>	<u>(10,887)</u>
Program Expenditures			
Personnel Services	244,535	233,648	(10,887)
Operating Expenses	-	-	-
Equipment	-	-	-
	<u>244,535</u>	<u>233,648</u>	<u>(10,887)</u>

The accompanying notes are an integral part of this statement.

Sonoma County District Attorney
Victim Witness Assistance Program
Statement of Costs Claimed, Accepted, and Recommended Disallowed
California Emergency Management Agency Grant No. VW08270490
From July 1, 2008 to June 30, 2009

<u>Category Classification</u>	<u>Costs Claimed</u>	<u>Audited Costs Accepted</u>	<u>Claimed Costs Questioned</u>	<u>Costs Recommended For Disallowance</u>
Personnel Services	\$ 233,648	\$ 233,614	\$ 34	\$ 34
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
Totals	<u>\$ 233,648</u>	<u>\$ 233,614</u>	<u>\$ 34</u>	<u>\$ 34</u>

The accompanying notes are an integral part of this statement.

**Sonoma County District Attorney
Victim Witness Assistance Program
Other Information
California Emergency Management Agency Grant No. VW08270490
June 30, 2009**

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 Witness Assistance Program.

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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 summarize reported financial results and cash position of the California Emergency Management Agency Grant No. VW08270490 awarded to the Sonoma County District Attorney's Victim Witness Assistance Program for the period July 1, 2008 to June 30, 2009 and have issued our report thereon dated March 29, 2010. 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 CAL EMA Grant Recipient Handbook.

Compliance

As part of obtaining reasonable assurance about whether the Sonoma County District Attorney's Office California Emergency Management Agency Grant No. VW08270490 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 Emergency Management Agency Grant No. VW08270490 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 dCal EMA 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 Emergency Management Agency and Emergency Management Agency, and is not intended to be and should not be used by anyone other than these specified parties.

Sonoma County Auditor-Controller

March 29, 2010