

**COUNTY OF SAN DIEGO
OFFICE OF DISTRICT ATTORNEY
SPOUSAL ABUSER PROSECUTION PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN GRANT BALANCE**

AUDIT REPORT

FOR FISCAL YEAR ENDED JUNE 30, 2008

**COUNTY OF SAN DIEGO
SPOUSAL ABUSER PROSECUTION PROGRAM**

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Jones and Company Professional Corporation

Accountancy Corporation

Fontana, California
Beverly Hills, California

(310) 860-4785
(310) 861-1332
info@jonescocpa.com

Member:
AICPA
CalCPAs

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
County of San Diego
San Diego, California

We have audited the accompanying Statements of Revenues, Expenditures and Changes in Grant Balance of the Spousal Abuser Prosecution Program of the County of San Diego in accordance with the State of California's Department of Justice for the Spousal Abuser Prosecution Program for the year ended June 30, 2008. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on the Statements of Revenues, Expenditures and Changes in Grant Balance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States, and in accordance with the State of California's Department of Justice for the Spousal Abuser Prosecution Program. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statements of Revenues, Expenditures and Changes in Grant Balance 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.

As discussed in Note 1 to the schedules, the schedules referred to above present only the financial activities of the County's California State Department of Justice Spousal Abuser Prosecution Program. Accordingly, the accompanying schedules do not purport to, and do not, present fairly the changes in financial position of County in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Statements of Revenues, Expenditures and Changes in Grant Balance referred to above present fairly, in all material respects, the grant revenues and expenditures of the Spousal Abuser Prosecution Program of the County of San Diego in accordance with State of California Department of Justice Spousal Abuser Prosecution Program, for the fiscal year ended 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 October 16, 2008, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

This report is intended solely for the information and use of County's management and the State of California Department of Justice and not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Jones & Company PC". The signature is written in a cursive, flowing style.

JONES AND COMPANY PROFESSIONAL CORPORATION
October 16, 2008

**COUNTY OF SAN DIEGO
SPOUSAL ABUSER PROSECUTION PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GRANT BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2008
Comparative Totals for the Fiscal Year Ended June 30, 2007**

	2008	2007
Revenues		
Grant revenue	\$ 102,080	\$ 95,033
In-kind Donations	20,416	19,007
Total Revenues	122,496	114,040
Expenditures		
Salaries and Benefits		
Staff salaries	97,935	89,479
Staff overtime	0	0
Staff benefits	24,561	24,561
Total Salaries and Benefits	122,496	114,040
Total Expenditures		
Excess of Revenues over (under) Expenditures	0	0
Grant Balance, beginning of fiscal year	0	0
Grant Balance, end of fiscal year	\$ 0	\$ 0

The accompanying notes are an integral part of this statement.

**COUNTY OF SAN DIEGO
SPOUSAL ABUSER PROSECUTION PROGRAM
NOTES TO THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
GRANT BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

The Spousal Abuser Prosecution Program is administered by the County of San Diego, District Attorney's Office. The purpose is to investigate and prosecute spousal abusers. The Program is primarily funded by a grant from the State of California's Department of Justice (DOJ) with an in-kind donation matched by the San Diego District Attorney's Office. The DOJ granted \$102,080 to the County period of July 1, 2007 through July 30, 2008.

Basis of Presentation

Grant financial transactions are specifically identified by organizational accounting units within the County's Oracle financial software system, and are summarized on computerized worksheets. DOJ grants are received on a cost reimbursement basis. The San Diego County District Attorney's Office files claims on a quarterly basis and receives funds, which are deposited in into the County of San Diego, District Attorney account with Wells Fargo Bank.

Basis of Accounting

Funds received under the grant program are recorded within the special revenue funds of the County. The County utilizes the modified accrual basis of accounting. The accompanying Statement of Revenues, Expenditures and Changes in Grant Balance have been prepared accordingly.

Revenues as of June 30, 2007 have all been received from the State of California Department of Justice and as in-kind from the County of San Diego. Expenditures are generally recognized when the related fund liability is incurred.

**COUNTY OF SAN DIEGO
SPOUSAL ABUSER PROSECUTION PROGRAM
NOTES TO THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
GRANT BALANCE (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

Financial Schedule Presentation

The schedules present only the financial activities of the County's Grant and are not intended to present fairly the financial position or changes in financial position of the County in accordance with accounting principles generally accepted in the United States of America.

Note 1 **SALARIES AND BENEFITS**

All District Attorney personnel funded by the Grant are compensated under Memorandum of Understanding Agreements with the County, and receive the standard benefit plans available to non-grant funded personnel. The following table illustrates the staff classification and the standard benefits plan for the personnel classifications assigned to the Grant.

<u>Classification</u>	<u>Total number employed during the fiscal year but not necessarily concurrently</u>	<u>Full/Part Time</u>	<u>County Benefits Plan</u>
Deputy District Attorney IV	1	Full Time	District Attorney
D. A. Investigator III	1	Full Time	District Attorney Investigator
Paralegal II	1	Full Time	Non-Management

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
County of San Diego
San Diego, California

We have audited the accompanying Statement of Revenues, Expenditures and Change in Grant Balance of the Spousal Abuser Prosecution Program of the County of San Diego for the fiscal year ended June 30, 2008, and have issued our report thereon dated October 16, 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County'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 County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

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 County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Statement of Revenues, Expenditures and Changes in Grant Balances 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. The provisions were identified in the guidelines in the Request for Application, Program Regulations and the County Plan. 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, County's management and the State of California Department of Justice is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Jones & Company PC".

JONES AND COMPANY PROFESSIONAL CORPORATION
October 16, 2008

**DEPARTMENT OF JUSTICE
SPOUSAL ABUSER PROSECUTION PROGRAM
INSURANCE FRAUD GRANT**

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

AND

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

**COUNTY OF SAN DIEGO
SPOUSAL ABUSER PROSECUTION PROGRAM
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Fiscal Year Ended June 30, 2008**

None

COUNTY OF SAN DIEGO
SPOUSAL ABUSER PROSECUTION PROGRAM
SCHEDULE OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
For the Fiscal Year Ended June 30, 2008

2007-1

During the testing of reporting, the predecessor auditors noted that two quarterly claim submissions were each dated six days after the due date, which is 30days after the end of each quarter.

Status

The County personnel explained the reason for the delay was due to natural disaster in the area during that time of submission was due. All submissions were submitted on time during the current reporting period.