

COUNTY OF EL DORADO
CALIFORNIA DEPARTMENT OF JUSTICE
SPOUSAL ABUSER PROSECUTION PROGRAM
AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2008



BARTIG, BASLER & RAY, LLP
A GALLINA LLP COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
SCHEDULE OF THE CALIFORNIA DEPARTMENT OF JUSTICE, SPOUSAL
ABUSER PROSECUTION PROGRAM**

To the Board of Supervisors and Grand Jury
County of El Dorado
Placerville, California

We have audited the accompanying Schedule of Revenues and Expenditures – Budget and Actual and Schedule of Costs Claimed and Accepted (the “Schedules”) of the County of El Dorado (County) Grant Funded by the California Department of Justice as of and for the year ended June 30, 2008. These Schedules are the responsibility of the County’s management. Our responsibility is to express an opinion on these Schedules 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free of material misstatement. An audit includes consideration of internal controls over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control over financial reporting. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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, the Schedules present only the activity of the Spousal Abuser Prosecution Program Grant funded by the California Department of Justice and do not purport to, and do not, present fairly the changes in financial position of the County of El Dorado in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Schedules referred to above present fairly, in all material respects, the financial operations of the County Grant Funded by the California Department of Justice as of and for the year ended June 30, 2008, in accordance with accounting principles generally accepted in the United States of America.

To the Board of Supervisors and Grand Jury
County of El Dorado

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2009, on our consideration of the Department's internal control over financial reporting as it relates to the Spousal Abuser Prosecution Program and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. 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 compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
March 20, 2009



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE
GRANTS AWARDED BY THE CALIFORNIA DEPARTMENT OF JUSTICE,
SPOUSAL ABUSER PROSECUTION PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Supervisors and Grand Jury
County of El Dorado
Placerville, California

Compliance

We have audited the compliance of the County of El Dorado with the types of compliance requirements described in the California Department of Justice Spousal Abuser Prosecution Program guidelines that are applicable to programs listed in the accompanying Schedule of the California Department of Justice Spousal Abuser Prosecution Program (the "Programs") for the year ended June 30, 2008. Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County of El Dorado's management. Our responsibility is to express an opinion on the County of El Dorado's compliance based on our audit.

We conducted our audit of compliance 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 California Department of Justice Spousal Abuser Prosecution Program guidelines. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about County of El Dorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of El Dorado's compliance with those requirements.

In our opinion, the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to this Program for the year ended June 30, 2008.

Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to this program. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and

To the Board of Supervisors and Grand Jury
County of El Dorado

Internal Control Over Compliance (continued)

material effect on the Spousal Abuser Prosecution Program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance with the Spousal Abuser Prosecution Program.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer the program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control.

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

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

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company

Bartig, Basler & Ray, LLP

Roseville, California
March 20, 2009

COUNTY OF EL DORADO
GRANT FUNDED BY THE DEPARTMENT OF JUSTICE
SPOUSAL ABUSER PROSECUTION PROGRAM

Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2008

	2008 Grant 07SA14C043		
	Budget	Revenues Recognized	Over (Under) Budget
Revenues:			
State	\$ 35,727	\$ 35,727	\$ --
Match	7,145	7,145	--
Total Revenues	\$ 42,872	\$ 42,872	\$ --

	2008 Grant 07SA14C043		
	Approved Budget	Expenditures Claimed	Over (Under) Budget
Expenditures:			
State funds:			
Salaries	\$ 35,727	\$ 35,727	\$ --
Matching funds:			
Salaries	7,145	7,145	--
Total Expenditures	\$ 42,872	\$ 42,872	\$ --

The accompanying notes are an integral part of these financial statements.

**COUNTY OF EL DORADO
GRANT FUNDED BY THE DEPARTMENT OF JUSTICE
SPOUSAL ABUSER PROSECUTION PROGRAM**

Schedule of Costs Claimed and Accepted
For the Year Ended June 30, 2007

2008 Grant 07SA14C043				
	Approved Budget	Expenditures Claimed	Costs Questioned	Costs Recommended for Disallowance
Revenues:				
California grant award	\$ 35,727	\$ 35,727	\$ --	\$ --
Local Match	7,145	7,145	--	
Total Revenues	\$ 42,872	\$ 42,872	\$ --	\$ --

The accompanying notes are an integral part of these financial statements.

COUNTY OF EL DORADO

California Department of Justice, Spousal Abuser Prosecution Program
Notes to Financial Statements
For the Year Ended June 30, 2008

Note 1: **Summary of Significant Accounting Policies**

Basis of Accounting

The accompanying schedules are prepared in accordance with the modified accrual basis of accounting.

Revenues are recognized when they become both measurable and available and expenditures are recognized when the related liability is incurred.

Note 2: **Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of revenues and expenditures. Actual results could differ from these estimates.

Note 3: **Program Description**

The Spousal Abuser Prosecution Program, under the direction of the El Dorado County District Attorney, was developed to utilize vertical prosecution as a means to convict serious or repeat spousal abusers. The program is expected to enhance the ability of local prosecutors to successfully prosecute serious and repeat offenders.

Note 4: **Contingencies**

The Spousal Abuser Prosecution Program receives awards from the Department of Justice. The Program is subject to audit by the Department. It is uncertain whether an audit of the Program could produce deficiencies in costs claimed by the Program and, therefore, could result in funds being returned to the Department.

**COUNTY OF EL DORADO
CALIFORNIA DEPARTMENT OF JUSTICE
SPOUSAL ABUSER PROSECUTION PROGRAM**

**SCHEDULE OF FINDINGS AND SUMMARY SCHEDULE
OF PRIOR YEAR AUDIT FINDINGS**

COUNTY OF EL DORADO

California Department of Justice, Spousal Abuser Prosecution Program
Schedule of Findings
For the Year Ended June 30, 2008

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
N/A	None

COUNTY OF EL DORADO

California Department of Justice, Spousal Abuser Prosecution Program
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2008

Audit Reference
Number

Status of Prior Year Audit Findings

N/A

None reported.