

**COUNTY OF EL DORADO  
GRANT FUNDED BY THE  
DEPARTMENT OF JUSTICE  
SPOUSAL ABUSER PROSECUTION PROGRAM  
(GRANT NO. 05SA12C043)**

**AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2006**

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

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BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
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, 2006. 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.

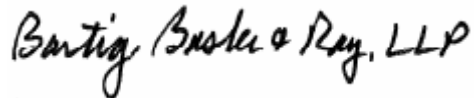
As discussed in Note 1, the Schedules present only the activity of the Spousal Abuser Prosecution Program Grant funded by the California Department of Justice and do not purport to, and do not, present fairly the changes in financial position of the County of El Dorado in conformity with accounting principles 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, 2006, in accordance with accounting principles generally accepted in the United States of America.

Board of Supervisors  
County of El Dorado

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2006, 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.

BARTIG, BASLER & RAY, LLP  
A Gallina LLP Company

A handwritten signature in black ink that reads "Bartig Basler & Ray, LLP". The signature is written in a cursive, flowing style.

Roseville, California  
December 12, 2006

**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, 2006

	2006 Grant 05SA12C043		
	Budget	Revenues Recognized	Over (Under) Budget
	Revenues:		
State	\$ 33,261	\$ 33,261	\$ --
Match	6,652	6,652	--
Total Revenues	39,913	39,913	--
Total Revenues Received	(39,913)	(39,913)	--
Grant Balances Available	\$ --	\$ --	\$ --

	2006 Grant 05SA12C043		
	Approved Budget	Expenditures Claimed	Over (Under) Budget
	Expenditures:		
State funds:			
Salaries	\$ 33,261	\$ 33,261	\$ --
Matching funds:			
Salaries	6,652	6,652	--
Total Expenditures	\$ 39,913	\$ 39,913	\$ --

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, 2006

2006 Grant 05SA12C043				
	Approved Budget	Expenditures Claimed	Costs Questioned	Costs Recommended for Disallowance
Revenues:				
California grant award	\$ 33,261	\$ 33,261	\$ --	\$ --
Local Match	6,652	6,652	--	
	<u>\$ 39,913</u>	<u>\$ 39,913</u>	<u>\$ --</u>	<u>\$ --</u>
Total Revenues	<u>\$ 39,913</u>	<u>\$ 39,913</u>	<u>\$ --</u>	<u>\$ --</u>

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**

Notes to Financial Schedules  
For the Year Ended June 30, 2006

Note 1: **Basis of Accounting**

The accompanying Schedules are presented on the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual, i.e., measurable and available to finance expenditures for the fiscal period. "Available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recorded 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 California 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.

## **OTHER REPORTS**





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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL SCHEDULES PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
AND CALIFORNIA STATE DEPARTMENT OF JUSTICE GUIDELINES**

Board of Supervisors  
County of El Dorado  
Placerville, California

We have audited the County of El Dorado's Schedule of Revenues and Expenditures – Budget and Actual and Schedule of Costs Claimed and Accepted (the "Schedules") for the year ended June 30, 2006, and have issued our report thereon dated December 12, 2006. 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 the internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the Schedules and not to provide an opinion 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 over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the Schedules 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schedules are free of material misstatement, we performed tests of the County's 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 schedule 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* and California Department of Justice guidelines.

Board of Supervisors  
County of El Dorado

This report is intended solely for the information and use of the California Department of Justice, the Board of Supervisors, and management of the County of El Dorado 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  
December 12, 2006