

# OC Board of Supervisors' Internal Audit Department

O R A N G E C O U N T Y



## AUDIT HIGHLIGHT

December 30, 2008

INTERNAL AUDITOR'S REPORT TO THE BOARD OF SUPERVISORS

### ORANGE COUNTY DISTRICT ATTORNEY'S OFFICE AUDIT OF SPOUSAL ABUSER PROSECUTION PROGRAM AUDIT NO. 2808

#### WHAT WE FOUND?

We found the financial statements present fairly, in all material respects, the revenues and expenditures of the District Attorney's Spousal Abuser Prosecution Program, for the Fiscal Year Ending June 30, 2008. In addition, in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, we also issued a report on our consideration of internal control structure related matters and compliance with laws and regulations over financial reporting.

In our report of the District Attorney's internal control, we did not identify any significant deficiencies or material weaknesses. Also, in our report of compliance with laws and regulations, our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

#### WHY WE DID THIS AUDIT?

The grant agreement requires that the District Attorney obtain an annual audit of the financial statement. The District Attorney has the option of outsourcing the audit to an outside CPA firm, but instead requested that the County Internal Audit Department continue to be the vendor of first choice to conduct this important audit.

#### WHY IS THIS AUDIT IMPORTANT?

This audit provides the required assurance to the California Department of Justice, the Board of Supervisors and County executive management that the grant funds were properly spent.

#### BACKGROUND & INFORMATION (SEE COMPLETE AUDIT REPORT FOR DETAIL)

The grant is funded by the California Department of Justice, and the 2007/2008 fiscal year grant award totaled \$101,620. The grant requires the District Attorney to provide a 20% (\$20,324) in-kind match, which was funded from the County General Fund.

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