

SAN BERNARDINO COUNTY
DISTRICT ATTORNEY'S OFFICE

SPECIAL EMPHASIS VICTIM'S ASSISTANCE
PROGRAM GRANT
GRANT AWARD NO. SE08180360

FINANCIAL STATEMENT WITH
INDEPENDENT AUDITORS' REPORTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

**SAN BERNARDINO COUNTY
DISTRICT ATTORNEY'S OFFICE**

**SPECIAL EMPHASIS VICTIM'S ASSISTANCE PROGRAM GRANT
GRANT AWARD NO. SE08180360**

FOR THE YEAR ENDED SEPTEMBER 30, 2009

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1
Statement of Grant Revenues and Expenditures for the Year Ended September 30, 2009	3
Notes to the Statement of Grant Revenues and Expenditures	4
Schedule of Findings and Questioned Costs for the Year Ended September 30, 2009	5
Schedule of Prior Year Findings and Questioned Costs for the Year Ended September 30, 2008	6
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	7

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- Donald L. Parker, C.P.A.
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- Susan F. Matz, C.P.A.

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
San Bernardino County District Attorney's Office

We have audited the accompanying statement of grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office), Special Emphasis Victim's Assistance Program in accordance with the State of California's Office of Emergency Services Award No. SE08180360 for the year ended September 30, 2009. This statement is the responsibility of the Office's management. Our responsibility is to express an opinion on the statement 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 the State of California's Office of Emergency Services Grant Recipient Handbook. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying statement of grant revenues and expenditures was prepared for the purpose of complying with the audit requirements of the State of California's Office of Emergency Services Grant Recipient Handbook as described in Note 1 and is not intended to be a complete presentation of the Office's revenues and expenditures.

In our opinion, the statement referred to above presents fairly, in all material respects, the grant revenues and expenditures of the San Bernardino County District Attorney's Office, Special Emphasis Victim's Assistance Program Grant in accordance with the State of California's Office of Emergency Services Award No. SE08180360 for the year ended September 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 December 4, 2009, on our consideration of the Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of this 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 should be considered in assessing the results of our audit.



To the Board of Supervisors
San Bernardino County District Attorney's Office

This report is intended solely for the information and use of the County's Board of Supervisors, District Attorney's Office management and the State of California's Office of Emergency Services, and is not intended to be, and should not be, used by anyone other than these specified parties.

Lance, Solt & Luyhard, LLP

December 4, 2009

SAN BERNARDINO COUNTY DISTRICT ATTORNEY'S OFFICE
SPECIAL EMPHASIS VICTIM'S ASSISTANCE PROGRAM GRANT
GRANT AWARD NO. SE08180360
GRANT PERIOD OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

STATEMENT OF GRANT REVENUES AND EXPENDITURES

For the Year Ended September 30, 2009

	Funds Requested	Matching Funds	Total
Revenues			
Reimbursements received/receivable	\$ 93,500	\$ -	\$ 93,500
Expenditures			
Salaries and benefits	\$ 93,500	\$ 9,026	\$ 102,526
Services and supplies	-	14,349	14,349
Equipment	-	-	-
 Total expenditures	 93,500	 23,375	 116,875
 Excess of expenditures over grant revenues received - office cash match			 <u>\$ (23,375)</u>

**SAN BERNARDINO COUNTY DISTRICT ATTORNEY'S OFFICE
SPECIAL EMPHASIS ASSISTANCE PROGRAM GRANT
GRANT AWARD NO. SE08180360**

Notes to the Statement of Grant Revenues and Expenditures

1. Summary of Operations and Significant Accounting Policies

Description of the Reporting Entity

The statement represents the grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office), State of California's Office of Emergency Services (OES) Special Emphasis Victim's Assistance Program Grant Award No. SE08180360 for the year ended September 30, 2009. The grant was funded by OES and administered by the San Bernardino County District Attorney's Office. The accompanying statement of grant revenues and expenditures presents only the activities of the Special Emphasis Victim's Assistance Program Award No. SE08180360 and is not intended to present the financial position of the San Bernardino County District Attorney's Office nor the County of San Bernardino itself in conformity with accounting principles generally accepted in the United States of America.

Description of Grant

The grant funds were made available to provide direct services to underserved ethnic minority individuals who are victimized by violent crime.

The preparation of this financial statement requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of revenues and expenditures, as well as the disclosure of contingent liabilities. Actual results could differ from those estimates. Management also determines the accounting principles to be used in the preparation of the statement. A description of the significant accounting policies are employed in the preparation of this statement follows:

Statement of Grant Revenues and Expenditures

The statement of grant revenues and expenditures presents the eligible costs charged to the Special Emphasis Victim's Assistance Program Grant Award No. SE08180360 by the San Bernardino County District Attorney's Office and the revenues received in reimbursement of those costs by OES.

Basis of Accounting

Revenues and expenditures are presented on a modified accrual basis. Expenditures are recognized in the accounting period in which they are incurred, that is, when goods are received or services are provided. Revenues are recognized in the accounting period in which reimbursable expenditures are incurred.

**SAN BERNARDINO COUNTY DISTRICT ATTORNEY'S OFFICE
SPECIAL EMPHASIS VICTIM'S ASSISTANCE PROGRAM GRANT
GRANT AWARD NO. SE08180360**

**Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2009**

Administrative Findings

None noted.

Grant Award Findings and Questioned Costs

None noted.

**SAN BERNARDINO COUNTY DISTRICT ATTORNEY'S OFFICE
SPECIAL EMPHASIS VICTIM'S ASSISTANCE PROGRAM GRANT
GRANT AWARD NO. SE08180360**

**Schedule of Prior Year Findings and Questioned Costs
For the Year Ended September 30, 2008**

Administrative Findings

None noted.

Grant Award Findings and Questioned Costs

None noted.

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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
San Bernardino County District Attorney's Office

We have audited the statement of grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office), State of California's Office of Emergency Services (OES) Special Emphasis Victim's Assistance Program Grant in accordance with the State of California's Office of Emergency Services Award No. SE08180360 for the year ended September 30, 2009 and have issued our report thereon dated December 4, 2009. The grant was funded by OES and administered by the San Bernardino County District Attorney's Office. 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 Office'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 Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office'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 a combination of control deficiencies, that adversely affects the Office'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 Office's financial statements that is more than inconsequential will not be prevented or detected by the Office'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 Office'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.



To the Board of Supervisors
San Bernardino County District Attorney's Office

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Office's financial statements 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. 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 the County's Board of Supervisors, District Attorney's Office management, and the State of California's Office of Emergency Services, and is not intended to be and should not be used by anyone other than these specified parties.

Lance, Solt & Luyhard, LLP

December 4, 2009