

# State of California Department of Justice

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## California Witness Relocation and Assistance Program Reimbursements Solano County District Attorney's Office

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Review Period:  
January 1, 2004 to December 31, 2007

Division of Executive Programs  
Office of Program Review and Audits

**State of California  
Department of Justice**

**California Witness Relocation and Assistance  
Program Reimbursements  
Solano County District Attorney's Office**

**January 1, 2004 to December 31, 2007**

**Office of Program Review and Audits**

Andrew Kraus III, Acting Director  
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*Last date of field work  
April 23, 2008*

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**INDEPENDENT ACCOUNTANT'S REPORT**

TO: Chief Deputy Attorney General

We have performed the procedures enumerated below, which were agreed upon by the California Department of Justice (Department), the California Witness Relocation and Assistance Program (Cal WRAP) and the Office of Program Review and Audits (OPRA), solely to assist the Cal WRAP in evaluating the Solano County District Attorney's (SCDA) Office assertions that they have followed the policies and procedures of the Cal WRAP and have claimed only reimbursable costs for the period January 1, 2004 to December 31, 2007.

The procedures performed were as follows:

1. Verified that the county district attorney's office is claiming allowable costs within the limits established by the Department.
2. Verified that the county district attorney's office returns all unused funds to the Cal WRAP when cases are closed or terminated.
3. Verified that the Cal WRAP is being consistent in administering the program at the county district attorney's office.
4. Verified that the Cal WRAP reviews applications and submitted claims for reimbursement by the county district attorney's office.
5. Traced all reimbursable costs to source documents such as cash receipts, invoices, payroll registers, time sheets and other documents.
6. Determined if eligible costs are reasonable and within the Cal WRAP guidelines.
7. Developed recommendations and discussed them with the county district attorney's management, who have responsibility over the claim for reimbursements.
8. Prepared a written report and requested a formal action plan for implementation and/or corrective action, if necessary, from management.

We have applied the procedures documented above to this report in accordance with attestation standards established by the International Standards for the Professional Practice of Internal Auditing. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose. In performing the agreed-upon procedures, if certain matters came to our attention they would be discussed in the Conditions and Recommendations section of this report.

**Department of Justice  
California Witness Relocation and Assistance Program - Reimbursements  
Solano County District Attorney's Office  
January 1, 2004 to December 31, 2007**

**Independent Accountant's Report**

We were not engaged to nor did we perform an examination, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Department and the Cal WRAP, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

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Andrew Kraus III, Acting Director  
Office of Program Review and Audits  
April 23, 2008

**EXECUTIVE SUMMARY**

This section contains a summary of the conditions and recommendations listed in the order of materiality or risk, based on the auditor's opinion. It is recommended that the Division of Law Enforcement management take immediate steps to make the necessary corrections to avoid placing the Cal WRAP in jeopardy.

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**CONDITION 1:**

During our review, we were unable to substantiate lodging and utility expenses totaling \$6,200 that were claimed by the SCDA's Office for reimbursement with the Cal WRAP. The OPRA requested detailed receipts for these expenses and to date, has not received the documentation to support the expenses.

**Recommendation 1:**

The Cal WRAP should request that the SCDA's Office substantiate the amount claimed by providing the supporting documentation to justify the costs claimed. If the SCDA's Office fails to provide supporting documents for the costs claimed, the amount totaling \$6,200 should be credited against future claims or returned to the Cal WRAP.

**CONDITION 2:**

Based on actual receipts or other documentation, there were ineligible costs, duplicate costs and costs exceeding the eligible per diem rate amount that were claimed for reimbursement by the SCDA's Office for the amount totaling \$970.

**Recommendation 2:**

The Cal WRAP should require that the SCDA's Office return the funds claimed for unallowable costs totaling \$970 or credit future claims.

## **BACKGROUND**

The Cal WRAP, formerly known as the California Witness Protection Program (CWPP), provides for the protection of witnesses in criminal proceedings where there is evidence of substantial danger the witnesses may suffer from intimidation or retaliatory violence. The Cal WRAP provides reimbursement to a county district attorney's office for services rendered to witnesses who have been, or may be, victimized due to pending testimony.

The Cal WRAP is administered by the Department. Statutory authority for the Cal WRAP was created in September 1997 by legislative enactment of Assembly Bill 856, which added Title 7.5, Section 14020-14033, to the California Penal Code. Funding for the Cal WRAP was intended as an augmentation to, not a substitution for, existing local witness protection programs. The Cal WRAP will maintain a prudent reserve fund for reimbursement to each county district attorney's office.

The Cal WRAP will reimburse a county district attorney's office on a case-by-case basis for the local protection, temporary relocation, semi-permanent relocation, or permanent relocation of witnesses. County district attorneys' offices participating in the Cal WRAP are responsible for providing the Department with pertinent information on the case. The county district attorneys' offices are responsible for accumulating costs associated with the case, and submitting reimbursement requests to the Department. Local law enforcement authorities seeking reimbursement for witness protection services in support of a Cal WRAP case must seek the reimbursement from their respective county district attorney's office.

The Department will be responsible for the day-to-day operations of the Cal WRAP and act as the coordinator/liaison with the U.S. Marshal's Service, California Victim Compensation and Government Claims Board, and all other entities regarding applicable statutes and procedures pertaining to the Cal WRAP. The Department will report yearly to the California Legislature on the fiscal and operational status of the Cal WRAP.

The information concerning the participants, the application and reimbursement data, and the protection services listed in the Cal WRAP will remain secure and confidential. Title 7.5, Section 14029, of the California Penal Code provides, "All information relating to any witness participating in the program established pursuant to this title shall remain confidential and is not subject to disclosure pursuant to the California Public Records Act."

**CONDITIONS and RECOMMENDATIONS**

**CONDITION 1:**

During our review, we were unable to substantiate lodging and utility expenses totaling \$6,200 that were claimed by the SCDA's Office for reimbursement with the Cal WRAP. The OPRA requested detailed receipts for these expenses and to date, has not received the documentation to support the expenses.

<b>Case #</b>	<b>Type of Expense</b>	<b>Amount</b>
	Semi-Perm Lodging	\$ 3,000.00
	Utilities	\$ 800.00
	Semi-Perm Lodging	\$ 2,000.00
	Utilities	\$ 400.00
<b>Total</b>		<b>\$ 6,200.00</b>

**Criteria:**

The Cal WRAP Policy and Procedures Manual states: "All costs for reimbursement should be properly documented and supported with receipts."

**Recommendation 1:**

The Cal WRAP should request that the SCDA's Office substantiate the amount claimed by providing the supporting documentation to justify the costs claimed. If the SCDA's Office fails to provide supporting documents for the costs claimed, the amount totaling \$6,200 should be credited against future claims or returned to the Cal WRAP.

**CONDITION 2:**

Based on actual receipts or other documentation, there were ineligible costs, duplicate costs and costs exceeding the eligible per diem rate amount that were claimed for reimbursement by the SCDA's Office for the amount totaling \$970. The following lists these costs:

(table on next page)

Case #	Type of Expense	Amount
	Temp Meal Claimed In Excess of Per Diem Allowable	\$ 130.00
	Escort Services Meal Claimed Excess Per Diem Allowable	\$ 40.00
	Semi-Meal Claimed Per Diem Twice	\$ 600.00
	Semi-Incidental - Claimed Per Diem Twice	\$ 200.00
<b>Total</b>		<b>\$ 970.00</b>

**Criteria:**

The Cal WRAP Policy and Procedures Manual states: "Reimbursement costs should be fully supported with receipts or documentation and properly calculated."

**Recommendation 2:**

The Cal WRAP should require that the SCDA's Office return the funds claimed for unallowable costs totaling \$970 or credit future claims.

**DIVISION RESPONSE**

The Chief, Bureau of Investigation and Intelligence, Division of Law Enforcement, response is as follows:

**CONDITION 1:**

The Cal WRAP will accept a declaration under penalty of perjury from the investigator supporting the expenditures for semi-permanent lodging and utility costs. A separate declaration will be required for each issue listed under Condition 1. A letter will also be forwarded to the SCDA's Office, as a reminder that, "All expenses submitted for reimbursement should be properly documented and supported with receipts," as outlined in the Cal WRAP Policy and Procedures Manual. They will also be informed that for the purpose of future audits, all semi-permanent lodging expenses must be supported with a copy of the rental contract or lease agreement and monthly payment receipts; and all utility costs must be supported with copies of the billing statement or by copies of the money orders made out to the utility company by the witness or originating agency.

Below are the issues listed  
and the separate response by the program for each of these issues:

1)

- a) Lack of Semi-Permanent Lodging Receipts for Months of  
in the amount of \$3,000. The SCDA's Office did have receipts for the months  
of as well as a copy of the lease agreement for the period of  
The Cal WRAP will accept a declaration under penalty of perjury  
from the investigator for the amount of \$3,000.
- b) Lack of Utility Receipts or Billing Statement  
The SCDA's Office did have receipts for the months of  
The SCDA's Office would need a court order to obtain billing records from the  
utility company. Therefore, the Cal WRAP will accept a declaration under penalty of  
perjury from the investigator for the amount of \$800.

2)

- a) Lack of Semi-Permanent Lodging Receipts for months of in  
the amount of \$2,000. The SCDA's Office did have receipts for the months of  
as well as a copy of the original rental agreement for the period of time from  
The Cal WRAP will accept a declaration under penalty of perjury  
from the investigator for the amount of \$2,000.
- b) Lack of Utility Receipts or Billing Statement for the months of  
in the amount of \$400. The SCDA's Office did have receipts for the months of  
The SCDA's Office would need a court

order to obtain billing records from the utility company. Therefore, the Cal WRAP will accept a declaration under penalty of perjury in the amount of \$400.

**CONDITION 2:**

The Cal WRAP concurs with OPRA's findings in Condition 2 on three of the four issues. In (excess temporary meals of \$130), further research revealed that the witness was entitled to incidentals for that period of time (\$54). Therefore, \$54 will be credited to the \$970 indicated for return and an adjusted amount of \$916 will be requested for repayment from the SCDA's Office.