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County of Santa Cruz

AUDITOR-CONTROLLER'S OFFICE
701 OCEAN STREET, SUITE 100, SANTA CRUZ, CA 950604073
(831) 454-2500 FAX (831) 4542660

GARY A. KNUTSON, AUDITOR-CONTROLLER

Chief Deputy Auditor-Controllers
Pam Silbaugh, Accounting
Suzanne Young, Audit and Systems
Kathleen Hammons, Budget and Tax

November 23, 1999

AGENDA: December 7, 1999

Board of Supervisors
County of Santa Cruz
701 Ocean Street
Santa Cruz, CA 95060

SUBJECT: AUDIT REPORT ON DISTRICT ATTORNEY'S SPECIAL FUND

Dear Members of the Board:


We have completed an audit of the District Attorney's Special Fund receipts and disbursements for the fiscal year ended June 30, 1999. The purpose of our audit was to determine whether the special fund expenditures were appropriate, reported accurately, and whether the internal control over the funds and the financial reporting were adequate.

We found that the receipts and disbursements of the District Attorney's special fund were reported accurately and the disbursements were appropriate. Internal controls over the funds are adequate. There are no material weaknesses in the internal controls, however, we have made specific recommendations to management to improve the effectiveness of the controls. We have discussed our recommendations with the District Attorney who reported that he is taking the necessary steps to implement our recommendations.

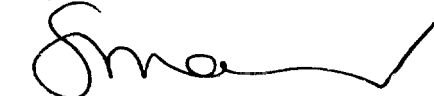
We wish to acknowledge the District Attorney and his staff for their assistance and cooperation during the audit process. There is no further action required by your Board at this time.

IT IS THEREFORE RECOMMENDED that your Board accept and file this report.

Sincerely yours,


Gary A. Knutson
Auditor-Controller

RECOMMENDED:


Susan A. Mauriello
County Administrative Officer

Attachment
cc: CAO, District Attorney, Auditor-Controller
\\daspec.ltr



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Auditor's Report

July 9, 1999

BOARD OF SUPERVISORS

County of Santa Cruz

Santa Cruz, CA


We have audited the accompanying statement of receipts and disbursements of the District Attorney's special fund for the fiscal year ended June 30, 1999. This fund is required by Government Code Section 29400 et seq. It is used for expenses incurred in criminal cases arising in the county, and for witness protection operations.

We conducted our audit in accordance with the *Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors. The purpose of our audit was to determine whether the special fund expenditures were appropriate, reported accurately, and whether the internal control over the funds and the financial reporting were adequate. An audit includes examining, on a test basis, evidence supporting the amounts reported in the financial statement.

In the performance of our audit we verified the balance of cash on hand, made an accounting of all the receipts and disbursements for the period under review, and reconciled the receipts and disbursements of the fund to the approved appropriation. We examined documentation for the disbursements, the refund of unexpended money to the County treasury, and reviewed the claim for the amount appropriated for the fiscal year 1999-2000.

We found that the receipts and disbursements of the District Attorney's special fund were reported accurately and the disbursements were appropriate. Internal controls over the funds were generally adequate. There are no material weaknesses in the internal controls, however, we have made specific recommendations to management to improve the effectiveness of controls.

In our opinion, the accompanying statement presents fairly, in all material respects, the receipts and disbursements of the District Attorney's special fund for the year ended June 30, 1999, on the basis of accounting described in Note 1.


SUZANNE YOUNG, CPA
AUDIT AND SYSTEMS MANAGER

DISTRICT ATTORNEY'S SPECIAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED June 30, 1999

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Cash balances		CASH
July 1, 1998		ON HAND
		<u>\$0.00</u>
Appropriation		
July 1, 1998		1 0,000.00
Disbursements	\$3,228.74	
Refunds/Deposits	<u>(1,002.27)</u>	
Net Disbursements		<u>(2,226.47)</u>
Cash balance		
June 30, 1999		7,773.53
Refunded to		
General Fund		<u>(7,773.53)</u>
Ending Cash Balance		<u>\$0.00</u>

The accompanying notes are an integral part of this statement

DISTRICT ATTORNEY'S SPECIAL, FUND
NOTES TO THE FINANCIAL STATEMENT
June 30, 1999

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Note 1: Basis of Accounting

The Special Fund utilizes the cash basis of accounting. This means that receipts and disbursements are recognized when the cash transactions take place rather than when the revenues are earned or expenses incurred.