COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

May 2, 2002

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: **FINANCIAL/COMPLIANCE AUDITS OF 2000-01 STATE GRANTS**

The Offices of the Chief Administrative Officer, District Attorney, Public Defender, and Sheriff; the Probation Department; and the Countywide Criminal Justice Coordination Committee receive grants from the State Office of Criminal Justice Planning and other State agencies. These grants require financial/compliance audits to ensure that State funding is used in accordance with applicable laws, regulations, policies and procedures.

Through our Master Agreement for As-Needed Contract Audits/Studies, we contracted with Conrad & Associates, L.L.P., for the required financial/compliance audits of 2000-01 State grant programs. Conrad & Associates audited 42 grants (list attached) as shown in the enclosed reports.

The auditors reported their findings to the departments and copies of the reports have been sent to the appropriate State agencies. The reports identify a total of $21,391 of questioned costs, which is less than one-fifth of one percent of the total claimed costs ($15,000,000). The findings are primarily the result of errors such as claiming indirect costs in excess of the allowable 10% of direct costs. The auditors noted no internal control weaknesses, but did identify some compliance weaknesses, none of which are considered to be material. In the enclosed reports, the departments have responded to the reported findings and recommendations and will take action to correct the reported problems.

Please call me at (213) 974-8301 if you have any questions, or your staff may call DeWitt Roberts at 974-0301.

JTM:JEM:BL
6-15report01 - Trans to Board.doc

Attachment

Enclosures

c: David E. Janssen, Chief Administrative Officer
Steve Cooley, District Attorney
Lee Baca, Sheriff
Michael Judge, Public Defender
Richard Shumsky, Chief Probation Officer
Robert Mimura, Executive Director, CCJCC
Executive Officer, Board of Supervisors
Public Information Office
Audit Committee (6)

2000-01 State Grants
List of Grants/Periods Audited

Chief Administrative Office Grant:

Local Child Care and Planning Council Grant
Department of Education
No. FLPC-0018
7/1/2000 - 6/30/2001

Countywide Criminal Justice Coordination Committee Grant:

Los Angeles Drug Testing
Enforcement Program
OCJP Grant
No. DC00020190
7/1/2000 - 6/30/2001

District Attorney Grants:

Anti-Drug (CRAFT)
OCJP Grant
No. DC00B30190
7/1/2000 - 6/30/2001
No. DC98B30190
7/1/2000 - 6/30/2001

Anti-Drug (NEST)
OCJP Grant
No. DC00137250
7/1/2000 - 6/30/2001

Anti-Drug Abuse (COMNET)
OCJP Grant
No. DC00D30190
7/1/2000 - 6/30/2001

Career Criminal Prosecution
OCJP Grant
No. CP97080190
7/1/2000 - 6/30/2001

Drug-Endangered Children (DEC)
OCJP Grant
No. DG97010190
7/1/2000 - 9/30/2000

Elder Abuse Advocacy & Outreach
OCJP Grant
No. EA00010190
10/1/2000 - 6/30/2001

Elder Abuse Vertical Prosecution
OCJP Grant
No. EB99010190
4/1/2000 - 3/31/2001

District Attorney Grants (cont'd):

Gang Violence Suppression Lancaster
OCJP Grant
No. GV00C30190
7/1/2000 - 6/30/2001

Gang Violence Suppression Lennox
OCJP Grant
No. GV00030190
7/1/2000 - 6/30/2001

Juvenile Accountability
Incentive Block Grant (JAIBG)
OCJP Grant
No. IP98B10190
7/1/2000 - 9/30/2001
No. IP99B10190
7/1/2000 - 6/30/2001

Juvenile Offenders
Intervention Network (JOIN)
OCJP Grant
No. JV98010190
7/1/2000 - 6/30/2001

Juvenile Offenders Learning Tolerance
OCJP Grant
No. JV99010190
6/1/2000 - 5/31/2001

Major Narcotics Vendors Prosecution
OCJP Grant
No. NV99010190
7/1/2000 - 6/30/2001

Special Emphasis Victim Assistance
OCJP Grant
No. SE99090190
County matching funds
7/1/2000 - 6/30/2001

Stalking & Threat Assessment
Team (STAT)
OCJP Grant
No. VV99020190
3/1/2000 - 2/28/2001

Statutory Rape
Vertical Prosecution (SRVP)
OCJP Grant
No. SR00040190
7/1/2000 - 6/30/2001

Victim Witness Assistance
OCJP Grant
No. VW00190190
7/1/2000 - 6/30/2001

Spousal Abuser Prosecution Program
Department of Justice
No. 00SA07A010
7/1/2000 - 6/30/2001

Automobile Insurance Fraud
Department of Insurance
Grant not numbered
7/1/2000 - 6/30/2001

Workers' Compensation
Insurance Fraud
Department of Insurance
Grant not numbered
7/1/2000 - 6/30/2001

Probation Department Grants:

Lancaster Gang Violence
OCJP Grant
No. GV00D30190
7/1/2000 - 6/30/2001

Anti-Drug Abuse Enforcement (ADA)
OCJP Grant
No. DC00C30190
7/1/2000 - 6/30/2001

Lennox Gang Violence
OCJP Grant
No. GV00A30190
7/1/2000 - 6/30/2001

Los Angeles Drug Testing
Enforcement Program
OCJP Grant
No. DC00020190
7/1/2000 - 6/30/2001

Anti Drug Abuse (COMNET)
OCJP Grant
No. DC00D30190
7/1/2000 - 6/30/2001

Public Defender Grants:

Juvenile Accountability
Incentive Block Grant (JAIBG)
OCJP Grant
No. IP99C10190
4/1/2000 - 6/30/2001

Vertical Defense of Indigents (VDI)
OCJP Grant
No. VI00020190
7/1/2000 - 6/30/2001

Sheriff Grants:

Anti Drug Abuse (COMNET)
OCJP Grant
No. DC00D30190
7/1/2000 - 6/30/2001

Anti Drug Abuse
OCJP Grant
No. DC98D10190
7/1/2000 - 12/31/2000

DNA Consortium Project
OCJP Grant
No. DN99010190
7/1/2000 - 1/31/2001

DNA Cold Hit Program
OCJP Grant
No. CG00010190
10/1/2000 - 6/30/2001

High Tech Task Force So Cal Regional
OCJP Grant
No. HT98010190
7/1/2000 - 6/30/2001

Lennox Gang Violence Suppression
OCJP Grant
No. GV00B30190
7/1/2000 - 6/30/2001
No. GV00E30190
7/1/2000 - 6/30/2001

Sheriff Grants (Cont'd):

Region II Community Based Policing
OCJP Grant
No. CR00030190
7/1/2000 - 6/30/2001

Sheriff's Motivational & Responsibility Training
OCJP Grant
No. JY99010190
7/1/2000 - 6/30/2001

Juvenile/Parental Assist and Accountability
OCJP Grant
No. IC98010190
7/1/2000 - 8/31/2001

Altadena Station Construction
OCJP Grant
No. PR98010190
7/1/2000 - 6/30/2001

For information or access to a copy of the audits, please contact John Miller of the Auditor-Controller Audit Division at (213) 974-0307.