



**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.