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October 26, 2011

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: Wendy L. Watanabe Wendy L Watanabe by Schneiderman
Auditor-Controller

SUBJECT: **WOMEN'S AND CHILDREN'S CRISIS SHELTER – A DEPARTMENT OF PUBLIC SOCIAL SERVICES DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM PROVIDER – CONTRACT COMPLIANCE REVIEW**

We completed a review of Women's and Children's Crisis Shelter (WCCS or Agency), a Department of Public Social Services (DPSS) Domestic Violence Supportive Services (DVSS) Program provider. DPSS contracted with WCCS, a non-profit organization, for the Agency to provide services to eligible participants who were victims of domestic violence. DVSS Program services included performing assessments, facilitating shelter assistance, and providing legal assistance for the victims. At DPSS' request, we reviewed a sample of non-payroll expenditures WCCS charged to the DVSS Program, WCCS' Cost Allocation Plan, and the Agency's close-out report for Fiscal Year (FY) 2009-10. DPSS made the request because WCCS terminated their DVSS contract with the County in June 2010.

DPSS paid the Agency approximately $191,000 for the DVSS Program on a cost-reimbursement basis for FY 2009-10. WCCS provided services to residents of the Fourth Supervisorial District.

Results of Review

WCCS maintained adequate financial controls, and appropriately charged non-payroll expenditures to the DVSS Program. In addition, the Agency's Cost Allocation Plan was

prepared in compliance with the County contract, and used to appropriately allocate shared costs. The Agency did not have any unspent funds. We have no findings or recommendations for the Agency.

Review of Report

We discussed our report with WCCS in August 2011, and with DPSS in September 2011. WCCS is not required to submit a response to this report, because there are no findings or recommendations.

We thank WCCS management for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

WLW:JLS:DC:AA

c: William T Fujioka, Chief Executive Officer
Sheryl L. Spiller, Acting Director, DPSS
Joan Smith, Board President, WCCS
Angelina Coe, Executive Director, WCCS
Public Information Office
Audit Committee

WOMEN'S AND CHILDREN'S CRISIS SHELTER
DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM
FISCAL YEAR 2009-10

EXPENDITURES/PROCUREMENT

Objective

Determine whether expenditures charged to the Domestic Violence Supportive Services (DVSS) Program were allowable under the County contract, properly documented, and accurately billed.

Verification

We interviewed Women's and Children's Crisis Shelter (WCCS or Agency) personnel, and reviewed financial records and documentation for $3,218 in non-payroll expenditures that the Agency charged to the DVSS Program during Fiscal Year (FY) 2009-10.

Results

WCCS' DVSS Program non-payroll expenditures were allowable, properly documented, and accurately billed.

Recommendation

None.

COST ALLOCATION PLAN

Objective

Determine whether WCCS' Cost Allocation Plan was prepared in compliance with their County contract, and was used to allocate shared costs appropriately.

Verification

We reviewed the Agency's Cost Allocation Plan, and a sample of expenditures for FY 2009-10.

Results

WCCS' Cost Allocation Plan was prepared in compliance with the County contract, and the Agency appropriately allocated their shared costs.

Recommendation

None.

CLOSE-OUT REVIEW

Objective

Determine whether WCCS had any unspent revenue for the DVSS Program for FY 2009-10.

Verification

We traced the total revenue and expenditures from WCCS' FY 2009-10 close-out report to the Agency's accounting records, and to the Department of Public Social Services' payment records.

Results

WCCS did not have any unspent revenue for FY 2009-10.

Recommendation

None.