

Office of Controller



**TOM HUENING
CONTROLLER**

COUNTY OF SAN MATEO

555 COUNTY CENTER, 4TH FLOOR • REDWOOD CITY • CALIFORNIA 94063

ROBERT G. ADLER
ASSISTANT CONTROLLER

KANCHAN K. CHARAN
DEPUTY CONTROLLER

TELEPHONE: (650) 363-4777
FAX: (650) 363-7888

www.co.sanmateo.ca.us/controller/

**DISTRICT ATTORNEY'S
SPECIAL INVESTIGATION APPROPRIATION
AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

I. BACKGROUND

The District Attorney's Special Investigation Appropriation is authorized by Section 29404 of the Government Code to cover expenses incurred by the District Attorney in the detection of crime, criminal cases, civil actions, and other proceedings. Receipts and disbursements relating to the Appropriation are recorded in the D.A.'s Special Investigation Expenses Account (Account). Disbursements are made by checks issued by the County Controller upon written requests by the District Attorney. Government Code Section 29406 requires the District Attorney to file vouchers with the County Controller at the end of each fiscal year showing the disposition of any money received from the special appropriation and the particular purposes for which it was spent.

II. PURPOSE AND SCOPE

The purpose of the audit was to determine if payments made from the Account for the fiscal year ended June 30, 2008 are properly approved with appropriate supporting documentation.

We reviewed supporting documents for a sample of payments made during the audit period. We also conducted a review and evaluation of the system of internal controls designed to ensure that payments made from the Account are properly approved and supported.

III. CONCLUSION

Based on the results of our audit, we conclude that there are no material errors in payments made from the Account for the fiscal year ended June 30, 2008. Properly approved vouchers and other appropriate documents such as receipts and invoices support the payments.

We found the internal control procedures to be adequate. Requests for payments are properly reviewed and approved. Transactions are recorded timely and accurately and appropriate reconciling and balancing procedures are in place to timely detect any errors or omissions.

County of San Mateo Controller

Redwood City, California
June 9, 2009