

COUNTY OF SAN MATEO

INTER-DEPARTMENTAL CORRESPONDENCE

DATE: June 20, 2011

TO: Stephen M. Wagstaffe, District Attorney
FROM: Tom Huening, Controller
SUBJECT: **AUDIT REPORT - DISTRICT ATTORNEY'S SPECIAL INVESTIGATION APPROPRIATION**

Attached is the audit report for the District Attorney's Special Investigation Appropriation for the fiscal year ended June 30, 2010. Our review of the management of the Special Investigation Appropriation did not disclose any significant or material internal control weaknesses.

We wish to express our appreciation for the assistance provided by your staff. They provided us with accurate and detail records and timely responses to all our inquiries.

Attachment: as stated

cc: David Boesch, County Manager/Clerk of the Board of Supervisors
Charlene Kresevich, Superior Court (Civil Grand Jury)
Jacinta Arteaga, Financial Services Manager, District Attorney's Office
Eduardo Castillo, Management Analyst, District Attorney's Office

**DISTRICT ATTORNEY'S
SPECIAL INVESTIGATION APPROPRIATION
AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

I. BACKGROUND

The District Attorney's Special Investigation Appropriation is authorized by Section 29401 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 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, 2010 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 for purposes authorized by the law.

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, 2010. Properly approved vouchers and other appropriate documents such as receipts and invoices support the sample of payments tested.

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 15, 2011