

**SONOMA COUNTY PROBATION DEPARTMENT
JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM**

**AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2007**

**California Department of Corrections & Rehabilitation
Corrections Standards Authority
Grant No. CSA 153-06**

**SONOMA COUNTY PROBATION DEPARTMENT
JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM**

**Audit Report
For the Fiscal Year Ended
June 30, 2007**

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Mr. Robert Ochs, Chief Probation Officer
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600 Administration Drive, Suite 104-J
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Auditor-Controller's Report

We have audited the accompanying Statement of Grant Revenues and Expenditures, in accordance with the State of California Department of Corrections & Rehabilitation, Corrections Standards Authority (CSA) Juvenile Accountability Block Grant (JABG) No. CSA 153-06, awarded to the Sonoma County Probation Department for the period July 1, 2006 through June 30, 2007. The statement is the responsibility of the Sonoma County Probation Department's management. Our responsibility is to express an opinion on the Statement of Grant Revenues and Expenditures based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with certain provisions of the Grant Administration and Audit Guide, Federal Juvenile Justice Grants (August 2005). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Statement of Grant Revenues and Expenditures represents only the Sonoma County Probation Department's Corrections Standards Authority grant funds designated for the Juvenile Accountability Block Grant Program and is not intended to be a complete presentation of the financial results of operations of the County of Sonoma or the Probation Department as a whole, in conformity with accounting principles generally accepted in the United State of America.

As described in Note II-B of the Notes to the Basic Financial Statement, the Auditor-Controller is mandated by various statutes within the California Government Code to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair the auditor's independence. However, we believe adequate safeguards and divisions of responsibility exist. We also believe that subject to this qualification, the information in the audit report can be relied upon.

In our opinion, except for the effects, if any, of the impairment to auditor independence, the accompanying Statement of Grant Revenues and Expenditures presents fairly, in all material respects, the financial position of the Sonoma County Probation Department's Corrections Standards Authority Juvenile Accountability Block Grant No. CSA 153-06, for the period July 1, 2006 through June 30, 2007, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2007 on our consideration of the Sonoma County Probation Department's internal control over financial reporting, and on our tests of its compliance with applicable laws, regulations, and contract requirements. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the management of the County of Sonoma and the State of California's Department of Corrections & Rehabilitation Corrections Standards Authority and is not intended to be and should not be used by anyone other than the specified parties. However, this report is a matter of public record and its distribution is not limited.

Sonoma County Auditor-Controller

November 7, 2007

**SONOMA COUNTY PROBATION DEPARTMENT
 JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM
 Statement of Grant Revenues and Expenditures
 Grant No. CSA 153-06
 For the Period July 1, 2006 to June 30, 2007**

Grant Revenue	
Federal*	\$ 38,752
State	-
Local Match	<u>4,306</u>
Total Revenues	<u>43,058</u>
 Grant Expenditures	
Federal	38,752
State	-
Local Match	<u>4,306</u>
Total Expenditures	<u>43,058</u>
Excess of Revenues over Expenditures	<u><u>\$ -</u></u>

* The total federal receipts reported by the subgrantee on the June 30, 2007 Financial Invoice were \$5,281, with \$33,471 requested for the quarter ending June 30, 2007, and received November 02, 2007.

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY PROBATION DEPARTMENT
JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM
Notes to the Basic Financial Statement
June 30, 2007**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity and Grant Description

The Sonoma County Probation Department is responsible for community protection through the provisions of mandated direct services to all the courts, including the supervision, control, and reform of offenders who are granted probation.

The California Department of Corrections & Rehabilitation, Corrections Standards Authority (CSA) awarded a federal grant in the amount of \$38,752 to the Sonoma County Probation Department's Juvenile Accountability Block Grant (JABG) program for the period July 1, 2006 to June 30, 2007. The JABG program is located at the Sonoma County Probation Department's Office, 600 Administration Drive, Room 104-J, Santa Rosa, California.

The objectives of the JABG program ended June 30, 2007 were mainly aimed to reduce the population of "at risk" and gang affiliated juveniles through combined programs with local law enforcement and other local agencies. The Probation Department accomplished this by providing, through contracts with CBO's and private vendors, counseling on anger management, alcohol and drug abuse, tattoo removal, and training to these targeted juveniles.

The objectives of the audit were to determine whether the grant funds have been received and expended in accordance with applicable laws, regulations and the grant agreement, and whether the financial reports submitted to the California Department of Corrections & Rehabilitation, Corrections Standards Authority (CSA) are presented fairly.

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying financial report has been prepared from the grant contract and amendments approved by CSA, the final quarterly Financial Invoice (Form BOC 201), and the County of Sonoma's records. These reports represent only the CSA Juvenile Accountability Block Grant No. CSA 153-06 and are not intended to present fairly the financial position and results of operation of the Sonoma County Probation Department as a whole, in conformity with accounting principles generally accepted in the United States of America.

**SONOMA COUNTY PROBATION DEPARTMENT
JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM
Notes to the Basic Financial Statement
June 30, 2007**

Governmental funds are used to account for the Sonoma County Probation Department's activities. Governmental fund types use the flow of current financial resources as their measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available, and expenditures are generally recognized in the period in which they are incurred.

The CSA Juvenile Accountability Block Grant No. CSA 153-06 was accounted for in a separate account in the County of Sonoma accounting system. Grant reimbursements and project expenditures were accounted for by using account codes unique to this grant's activities.

II. GENERAL COMMENTS

A. Program Expenditures in Excess of Funding

The Sonoma County Probation Department's total program costs for the JABG program for the period July 1, 2006 to June 30, 2007 was \$51,744. Of this amount, \$38,752 in federal funds, including allowed Administrative Overhead of \$1,937, was reimbursed by the CSA JABG No. CSA 153-06. The \$11,055 balance (22.20% of total program costs) was expensed through the Probation Department's general operating fund since this portion of the total program costs exceeded the total CSA grant funds awarded and claimed as of June 30, 2007, and was used to satisfy the 10% (\$4,306) cash match requirement of this grant.

B. Auditor Independence

As required by various statutes within the California Government Code, County Auditor-Controllers are mandated to perform certain accounting, auditing and financial reporting functions. These activities, in themselves, necessarily impair the auditor's independence. Specifically, "Auditors should not audit their own work or provide non-audit services in situations where the amounts or services involved are significant or material to the subject matter of the audit." Although the office of the Auditor-Controller is statutorily obligated to maintain accounts of departments, districts or funds that are contained within the County Treasury, we believe that adequate safeguards and divisions of responsibility exist. Therefore, we believe that subject to this qualification and disclosure, the reader can rely on the auditor's opinion contained in this report.

**SONOMA COUNTY PROBATION DEPARTMENT
 JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM
 Schedule of Agreement to Actual Costs (Budget to Actual)
 Grant No. CSA 153-06
 For the Period July 1, 2006 to June 30, 2007**

<u>Budget Line Item</u>	<u>Budget</u>	<u>Actual Expenditures</u>	<u>(Over)/Under</u>
A. Salaries and Benefits	\$ -	\$ -	-
B. Services and Supplies	-	-	-
C. Professional Services	22,121	30,807	(8,686)
D. CBO Contracts	19,000	19,000	-
E. Administrative Overhead	1,937	1,937	-
F. Equipment - Fixed Assets	-	-	-
G. Other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Totals	\$ <u>43,058</u>	\$ <u>51,744</u>	\$ <u>(8,686)</u>

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY PROBATION DEPARTMENT
 JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM
 Schedule of Eligible Project Costs and Recommended Disallowed Costs
 Grant No. CSA 153-06
 For the Period July 1, 2006 to June 30, 2007**

<u>Budget Line Item</u>	<u>Federal Costs Claimed</u>	<u>Hard Match Claimed</u>	<u>Total Costs Claimed</u>	<u>Costs Accepted</u>	<u>Recommended Disallowances</u>
A. Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
B. Services and Supplies	-	-	-	-	-
C. Professional Services	19,909	2,212	22,121	22,121	-
D. CBO Contracts	17,100	1,900	19,000	19,000	-
E. Administrative Overhead	1,743	194	1,937	1,937	-
F. Equipment - Fixed Assets	-	-	-	-	-
G. Other	-	-	-	-	-
Totals	<u>\$ 38,752</u>	<u>\$ 4,306</u>	<u>\$ 43,058</u>	<u>\$ 43,058</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**SONOMA COUNTY PROBATION DEPARTMENT
JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM
Other Information
June 30, 2007**

Exit Conference

The results of the audit were discussed in detail with representatives of the Sonoma County Probation Department's Juvenile Accountability Block Grant program.

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**Report on Compliance and on Internal Control over
Financial Reporting Based on an Audit of Financial Reports
Performed in Accordance with Governmental Auditing Standards**

We have audited the accompanying Statement of Grant Revenues and Expenditures, which summarizes the reported grant revenues and expenditures of the California Department of Corrections & Rehabilitation, Corrections Standards Authority (CSA) Juvenile Accountability Block Grant (JABG) No. CSA 153-06 awarded to the Sonoma County Probation Department for the period ended June 30, 2007, and have issued our report thereon dated November 7, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with certain provisions of the Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the Sonoma County Probation Department's CSA JABG No. CSA 153-06 financial report is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial reports amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Accordingly, we do not express such an opinion. The results of our tests did not disclose any instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sonoma County Probation Department's internal control over the CSA JABG No. CSA 153-06 financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial reports and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level, the risk that misstatements in amount that would be material in relation to the financial reports being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management of the County of Sonoma and the State of California's Department of Corrections & Rehabilitation and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sonoma County Auditor-Controller

November 7, 2007