

**SAN BERNARDINO COUNTY
DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE
PROGRAM GRANT
Contract #VW22410360**

**Financial Statement
with
Independent Auditors' Reports
For the Year Ended September 30, 2023**

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Independent Auditors' Report

To the Board of Supervisors and the
San Bernardino County District Attorney's Office

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying statement of grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office) *Victim/Witness Assistance Program* grant in accordance with the State of California Governor's Office of Emergency Services Contract #VW22410360 for the year ended September 30, 2023, and the related notes to the statement.

In our opinion, the statement referred to above presents fairly, in all material respects, the grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office) *Victim/Witness Assistance Program* for the year ended September 30, 2023, in accordance with the basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the with the State of California Governor's Office of Emergency Services *Subrecipient Handbook*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The accompanying statement of grant revenues and expenditures was prepared for the purpose of complying with the audit requirements of the State of California Governor's Office of Emergency Services *Subrecipient Handbook*. As described in Note 1, the statement is not intended to be a complete presentation of the Office's revenues and expenditures.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the modified accrual basis of accounting described in Note 1, and for determining that the modified accrual basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State of California Governor's Office of Emergency Services *Subrecipient Handbook* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State of California Governor's Office of Emergency Services *Subrecipient Handbook*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2024 on our consideration of Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance, the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of the County's Board of Supervisors, District Attorney's Office management and the California Governor's Office of Emergency Services, and is not intended to be, and should not be, used by anyone other than these specified parties.

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March 15, 2024

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**SAN BERNARDINO COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM GRANT
CONTRACT # VW22410360**

**Statement of Grant Revenues and Expenditures
For the Year Ended September 30, 2023**

	<u>Total</u>
Revenues	
Reimbursements received/receivable	\$ 3,234,297
Expenditures	
Salaries and benefits	3,817,610
Services and supplies	<u>144,609</u>
Total expenditures	<u>3,962,219</u>
Match obligated	<u>\$ (727,922)</u>

The accompanying notes are an integral part of this statement.

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**SAN BERNARDINO COUNTY DISTRICT ATTORNEY'S OFFICE
VICTIM/WITNESS ASSISTANCE PROGRAM GRANT
CONTRACT #VW22410360**

Notes to Financial Statement

1. Summary of Operations and Significant Accounting Policies

Description of the Reporting Entity

The statement represents the grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office), State of California Governor's Office of Emergency Services (Cal OES) *Victim/Witness Assistance Program* grant contract #VW22410360 for the year ended September 30, 2023. The grant was funded by Cal OES and administered by the San Bernardino County District Attorney's Office. The accompanying statement of grant revenues and expenses presents only the activities of the *Victim/Witness Assistance Program* grant contract #VW22410360 and is not intended to present the financial position of the San Bernardino County District Attorney's Office nor the County of San Bernardino itself in conformity with accounting principles generally accepted in the United States of America.

Description of Grant

The grant funds were made available to advise victims of their rights and to provide needed services such as crisis counseling, advocacy services and referral assistance to agencies serving victims of crime.

The preparation of this financial statement requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of revenues and expenditures, as well as the disclosure of contingent liabilities. Actual results could differ from those estimates. Management also determines the accounting principles to be used in the preparation of the statement. A description of the significant accounting policies employed in the preparation of this statement follows:

Statement of Grant Revenues and Expenditures

The statement of grant revenues and expenditures presents the eligible costs charged to the *Victim/Witness Assistance Program* grant contract #VW22410360 by the San Bernardino County District Attorney's Office and the revenues received in reimbursement of those costs by Cal OES.

Basis of Accounting

Revenues and expenditures are presented on a modified accrual basis. Expenditures are recognized in the accounting period in which they are incurred, that is, when goods are received, or services are provided. Revenues are recognized in the accounting period in which reimbursable expenditures are incurred.

2. Subsequent Events

Events or transactions that occurred after September 30, 2023, up through March 15, 2024, the date the statement was available for issuance, were reviewed for subsequent event accounting and disclosure. During this period, the San Bernardino County District Attorney's Office does not believe it had any material subsequent events.

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**Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

To the Board of Supervisors and the
San Bernardino County District Attorney's Office

We have audited, 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 the State of California Governor's Office of Emergency Services *Subrecipient Handbook* the statement of grant revenues and expenditures of the San Bernardino County District Attorney's Office (the Office) *Victim/Witness Assistance Program* grant in accordance with the State of California Governor's Office of Emergency Services contract #VW22410360 for the year ended September 30, 2023, and the related notes to the financial statement, and have issued our report thereon dated March 15, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Office's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Office's financial statement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Office's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Spafford & Landry, Inc.".

March 15, 2024