



**COUNTY OF SAN LUIS OBISPO  
BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector		(2) MEETING DATE 5/15/2018		(3) CONTACT/PHONE Kerry Bailey 788-2979	
(4) SUBJECT Submittal of the audit of the District Attorney's Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo for FY 2016-17 through March 28, 2018 of FY 2017-18. All Districts.					
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the audit of the District Attorney's Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo.					
(6) FUNDING SOURCE(S) N/A		(7) CURRENT YEAR FINANCIAL IMPACT \$0.00		(8) ANNUAL FINANCIAL IMPACT \$0.00	
(9) BUDGETED? Yes					
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)					
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A					
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A				(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A		(15) BUSINESS IMPACT STATEMENT? No		(16) AGENDA ITEM HISTORY <input checked="" type="checkbox"/> N/A Date _____	
(17) ADMINISTRATIVE OFFICE REVIEW Nikki J. Schmidt					
(18) SUPERVISOR DISTRICT(S) All Districts					



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James P. Erb, CPA, Auditor - Controller - Treasurer - Tax Collector

DATE: 5/1/2018

SUBJECT: Submittal of the audit of the District Attorney's Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo for FY 2016-17 through March 28, 2018 of FY 2017-18. All Districts.

### **RECOMMENDATION**

It is recommended that the Board receive, review, and file the audit of the District Attorney's Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo.

### **DISCUSSION**

In December 2016, the District Attorney's Victim Witness Division entered into a Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo (United Way). The agreement provides the County's Victim Witness Division additional resources needed to fulfill the requirements of the California Office of Emergency Services' Victims of Crime Act (VOCA) Grant.

The partnership between the County and United Way increases assistance for crime victims within the county through the awareness of and access to the 2-1-1 County Resource Directory. United Way staff actively develop and maintain relationships with community health and human services agencies to ensure the 2-1-1 San Luis Obispo County Resource Directory is current.

The purpose of our audit was to assess United Way's internal controls surrounding fiscal and operational processes, to review financial and program records to determine compliance with the operating agreement, and to ascertain whether United Way met the Uniform Guidance requirement to have a Single Audit performed for FY 2016-17.

We determined overall, United Way of San Luis Obispo is reliably reporting financial and operational information in compliance with the District Attorney's Victim Services Resources Project Operational Agreement. United Way does not meet the requirement that would necessitate having a Single Audit performed for FY 2016-17.

### **OTHER AGENCY INVOLVEMENT/IMPACT**

District Attorney

### **FINANCIAL CONSIDERATIONS**

The District Attorney contracted with United Way of San Luis Obispo for FY 2016-17 through 2019-20 for a total amount of \$153,863.

### **RESULTS**

Audits of County service providers improve and support departmental monitoring consistent with compliance with federal regulations and the County's vision of a livable and well-governed community.

### **ATTACHMENTS**

1. District Attorney's Victim Services Resource Project with United Way of San Luis Obispo Operational Agreement Audit for fiscal year 2016-17 through March 28, 2018



**COUNTY OF SAN LUIS OBISPO**

**AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR**

**James P. Erb, CPA** *Auditor-Controller • Treasurer-Tax Collector*

**James W. Hamilton, CPA** *Assistant Auditor-Controller • Treasurer-Tax Collector*

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**District Attorney's  
Victim Services Resource Project  
United Way of San Luis Obispo  
Operational Agreement Audit**

**April 2018**

**JAMES P. ERB, CPA**  
**Auditor-Controller • Treasurer-Tax Collector**



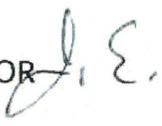
**COUNTY OF SAN LUIS OBISPO**  
**AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR**

**James P. Erb, CPA** Auditor-Controller • Treasurer-Tax Collector

**James W. Hamilton, CPA** Assistant Auditor-Controller • Treasurer-Tax Collector

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TO: DAN DOW, DISTRICT ATTORNEY

FROM: JAMES P. ERB, CPA, AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR 

DATE: APRIL 23, 2018

SUBJECT: AUDIT OF THE DISTRICT ATTORNEY'S VICTIM SERVICES RESOURCE PROJECT OPERATIONAL AGREEMENT WITH UNITED WAY OF SAN LUIS OBISPO FOR FISCAL YEAR 2016-17 THROUGH MARCH 28, 2018

Our office recently completed an audit of the District Attorney's Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo for the fiscal year 2016-17 through March 28, 2018.

BACKGROUND

In December 2016, the District Attorney's (DA), Victim Witness Division entered into a Victim Services Resource Project Operational Agreement with United Way of San Luis Obispo (United Way). The agreement provides the County's Victim Witness Division additional resources needed to fulfill the requirements of the California Office of Emergency Services' Victim of Crime Act (VOCA) Grant.

The partnership between the County and United Way increases assistance for crime victims within the county through the awareness of and access to the 2-1-1 County Resource Directory. United Way staffs one .75 FTE Victim Resource Specialist, who actively develops and maintains relationships with community health and human services agencies to ensure the 2-1-1 San Luis Obispo County Resource Directory is current.

PURPOSE

The purpose of our audit was to assess United Way's internal controls surrounding fiscal and operational processes, to review financial and program records to determine compliance with the operating agreement, and to ascertain whether United Way met the Uniform Guidance requirement to have a Single Audit performed for FY 2016-17.



**COUNTY OF SAN LUIS OBISPO**

**AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR**

**James P. Erb, CPA** Auditor-Controller • Treasurer-Tax Collector

**James W. Hamilton, CPA** Assistant Auditor-Controller • Treasurer-Tax Collector

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SCOPE

United Way's Victim Services Resource Project records and operations for fiscal year 2016-17 through March 28, 2018.

METHODOLOGY

We conducted our review in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The *International Standards for the Professional Practice of Internal Auditing* require that the internal audit activity be independent and internal auditors be objective in performing their work. The *Standards* also require that internal auditors perform their engagements with proficiency and due professional care; that the internal audit function be subject to a program of quality assurance; and that the results of engagements are communicated.

Our audit included the examination and comparison of expense receipts, timesheets and overhead calculations to United Way's invoices sent to the DA. We reviewed program logs and program statistics to evaluate performance measurements. Our review also included an evaluation of internal controls over financial and operational processes, through inquiries of United Way and DA staff and direct observations.

RESULTS

Overall, United Way is reliably reporting financial and operational information. United Way's invoices reflect appropriate grant expenses and do not exceed the operating budget. Performance measure requirements are being achieved by United Way, and a Single Audit was not required to be performed for FY 2016-17.

We very much appreciate the courteous attitude of the United Way and District Attorney's staff and the cooperation we received during our audit.