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**Commission on
State Mandates**

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October 3, 2022

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Response to Commission Draft Findings: CITY OF SOUTH LAKE TAHOE: INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORT (ICAN) INCORRECT REDUCTION CLAIM (IRC), 20-0022-I-02

Dear Ms. Halsey,

Thank you for your time and assistance in reviewing our Incorrect Reduction Claim. While we disagree with many of the preliminary findings in your Draft Proposed Decisions, we only wish to address one item of reduction in this correspondence: the Reduction to Indirect Costs (Indirect Cost Rate Proposal/ICRP computations).

CSM staff states: "the crux of the issue [reduction of indirect costs] here is whether the claimant's interpretation of allowable indirect costs is consistent with the methodology used to calculate the ICRP." (page 71 of Draft Proposed Decision (DPD)) and that the "Controller found that the claimant's position regarding indirect versus direct duties relied on the erroneous assumption that indirect costs rates were calculated based on a specific program within the police department (i.e., the ICAN program) rather than department wide expenditures." (page 71 of DPD)

Both of these statement and assumptions are erroneous and we would like to provide further clarification on this point.

CSM and SCO staff acknowledges that (page 73 of DPD), the City of South Lake Tahoe (City) calculated an ICRP for each fiscal year using the "total departmental costs" (method listed in Section V.B.1 of instructions). We agree. ICRPs in City's claims were Departmental ICRPs showing total allowable indirect costs incurred divided by an equitable distribution base (total allowable direct salaries).

We included Dispatchers and Evidence staff in computation of allowable indirect cost because we believed those positions provided benefit and support to the entire department. The rates were not

calculated based on a specific program – in fact, those same rates were also use to claim indirect costs for all other law enforcement State Mandate claims submitted to the State for reimbursement.

Attached as an example (see Exhibit D) are all the other the other law enforcement claims submitted by the City of South Lake Tahoe to the State for reimbursement in 2012 for their FY 2011-12 costs including Administrative License Suspension, Crime Statistics Reports, Domestic Violence Arrest Polices, Domestic Violence Arrests and Victim Assistance and Identity Theft (the program at issue in this IRC). This shows that ALL law enforcement claims used the same, uniformly prepared, departmental ICRP rate of 93.4%. There was no “methodological” difference or erroneous preparation of a rate based on a specific program.

We believe the “crux” of the matter is: did the SCO follow the State and Federal Guidelines in determining eligible indirect costs when removed Dispatcher and Evidence Technician positions from the ICRPS claimed by the City? Did they comply with the definitions of what constituted and indirect cost and did they treat these costs consistently and not arbitrarily?

The Controller states (see page 73 of Draft Proposed Analysis), “Indirect costs... are those costs incurred in support of the general business functions and are not attributable to a specific project or unit.”

Claiming Instructions state:

“8. Indirect Costs

Indirect costs are (a) Incurred for a common or joint purpose **benefiting more than one cost objective**, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services, and facilities. To be allowable, a cost must be allocable to a **particular cost objective**. Indirect costs must be distributed to benefiting cost objectives on bases, which produce an equitable result, **related to the benefits derived by the mandate.**”

We agree with the definitions above and maintain that dispatcher and evidence technician positions meet the above definitions of an indirect cost.

The dispatcher is the integral communication link between the public and the officers. The public is not calling to obtain service from a dispatcher – they are calling to contact and obtain service from other members of its staff, typically its sworn staff. Therefore, the dispatchers service as a calling center or central reception function for the entire body of officers and are **necessary support of the general business function of the department.**

The State Controller here however disagreed: (see page 74 of the Draft Proposed Decision), SCO auditor states, “Employees in the Public Safety Dispatcher classification may serve as receptionist; however, **they do not provide receptionist services to the entire police department.**”

We disagree with the SCO. According to the City’s job descriptions which were provided to the auditors and are included in our IRC: “Dispatchers... receive(s) and process(es) incoming 911 calls, **non-emergency calls**, and voice radios calls.” Further they “log **all** calls for service, both for emergency and non-emergencies” (see Public Safety Dispatcher job description, item number 5 included in our IRC).

Therefore, we believe it has been shown that the dispatcher does in fact provide necessary support/services to the entire police department as well as to the staff performing the direct activities of the mandate and the SCO was incorrect in the complete removal of those position from the City's indirect costs in the overhead/ICRP rate computations.

According the record (See Exhibit A and material below) the City did indeed claim indirect costs properly by computing a department wide ICRPS with costs necessary to necessary support to the **entire police Department**:

- a) February 15, 2017 email from then Finance Director (Debbie McIntyre) to SCO Auditor (Amy Arghestani). Ms. McIntyre states, "We have reviewed the job descriptions in detail and feel that the other positions we have claimed are correctly identified as indirect or **department support** to the sworn staff who are conducting the direct activities of the claimed program **and of the department.**" "**This is a support function to all sworn staff and is necessary for the commission of law enforcement duties and necessary departmental overhead.**"
- b) February 1, 2017 email from SCO auditor (Amy Arghestani) to then Finance Director, Debbie McIntyre. Ms. Arghestani states, "The duty statements can help determine to what extent a classification's daily duties are directly related to police department functions and to what extent they are not directly related (more of an administrative or support role)."
- c) January 24, 2017 email from Annette Chinn (Consultant) to Debbie McIntyre and Brian Williams, Lieutenant). Annette Chinn explains to SLT staff, "All the other staff is there **purely to support the direct role of the department**, which is to support sworn staff."
- d) January 13, 2017 email from SCO auditor (Amy Arghestani) to then Finance Director, Debbie McIntyre. Ms. Arghestani states, "We understand that identifying which classifications are/aren't indirect and to what extent, is not always clear-cut, as every entity is structured differently....Other positions such as Evidence Technician and Police Records Technician are clearly direct [*later SCO acknowledged that Records Technicians were indeed partially indirect cost*], as they provide a direct function to the police department." [Ms. Arghestani's definition of direct vs indirect costs "*providing a direct function to the department*", is not found in instructions or federal guidelines.]
- e) October 20, 2017 email from Annette Chinn (Consultant) to Debbie McIntyre (Finance Director) with document "Overhead Staff Positions.docx" attachment to be sent to auditor. Explanations show that the activities listed were to benefit "all personnel in the Police Department, cost objectives, units, and not a specific program."
"Public Safety Dispatcher...is necessary support **for all Police Officers working on all types of programs and cases.** They do not support one specific program or activity, but provide benefit to all cost objectives."
- f) October 27, 2017 email from Annette Chinn (Consultant) to Debbie McIntyre (Finance Director) with document "SLT Comments to Preliminary Finding.pdf" attachment to be sent to auditor. Explanations show that the activities listed were to benefit all personnel in the Police Department, cost objectives, units, and not a specific program.
- g) City's Audit Response on Pages 6-7, "PUBLIC SAFETY DISPATCHERS: Dispatch staff is a support/clerical division – functioning primarily as the **receptionists for all the sworn staff of the department and they benefit more than one 'cost-objective'**. They answer for all types of calls for service."

- h) Patrol Lieutenant Lanney's Declaration in our original IRC filing states: "Dispatch staff/division is the communications center for the entire police department and provide necessary support to the officers working on child abuse investigations as well as to the entire sworn staff for all departmental matters. Dispatch staff take all calls from the public, assign and track the case, and monitor officers in the field. The officer would not be able to obtain the call for assistance or initiate the case without the efforts of the dispatch staff."

"Similarly, Evidence staff must collect, store, maintain and process evidence from child abuse cases, as well as from all other cases that the police department responds to. Both dispatch and evidence staff provide benefit and necessary support to the sworn staff working on the activities of the child abuse mandate program, as well on all types of cases."

The dispatcher's duties (See attached Job Description), ranging from answering, logging, relaying information from all incoming calls (911) and non-emergency calls from the public to the officers pertain to a variety of the department's programs and cost objectives. These include Child Abuse calls for assistance and providing support to Detectives and Officers working on Child Abuse cases.

Therefore – we believe these positions are "reasonable and necessary for the proper and efficient administration of the mandate".

ICPR methodology was in accordance with instructions and guidelines, inclusion of Dispatch and Evidence staff complied with guidelines and were allowable indirect costs. Therefore, the SCO should not have 100% removed of those costs from our ICPR rates and doing so was "not correct as a matter of law" as it violated the principals of the Parameters and Guidelines, Claiming Instructions, and Federal 2 CRF Guidelines.

Was SCO removal of Dispatch and Evidence staff from the City's Police Department ICRP rates "Arbitrary and Capricious?"

Based on our consultant experience and examination of all the audits she had examined and been involved in, every other claimant WAS allowed to include at least some percentage of the cost of dispatch, evidence, and records/admin support staff in their Police Department ICRP/overhead rate computations. All except the City of South Lake Tahoe.

Below are a few examples of other audits our consultant has been involved in and has direct personal knowledge of:

CITY OF FRESNO:

In the audits of the City of Fresno: (5 audits conducted by the SCO from 2004 through 2017 spanning costs covering FY 1999-00 through FY 2016-17); all five audits allowed approximately 100% costs for the dispatch and evidence personnel in the computation of their indirect costs (see attached audits):

- Admin License Suspension Program covering July 1, 2013 through June 30, 2017, released in 2009

- Crime Stat Reports for the Department of Justice covering July 1, 2001, through June 30, 2012, released 2016
- Domestic Violence Arrest Policies and Standards, covering July 1, 1999, through June 30, 2003, released 2005
- Domestic Violence Arrest Policies and Standards, covering July 1, 2008 through June 30, 2012, released 2015
- Peace Officer Procedural Bill of Rights, covering July 1, 2003 through June 30, 2006, released 2008

CITY OF RIALTO:

- Interagency Child Abuse and Neglect Investigation Reports covering July 1, 1999-June 30, 2012, Released in 2019. 80%-94% of all the dispatch and evidence staff positions salaries were allowed to be claimed as indirect costs in their ICRP.

Based on this analysis, every other claimant WAS allowed to include the cost of dispatch and evidence support staff in their Police Department ICRP/overhead rate computations. All, except the City of South Lake Tahoe. We contend that that shows South Lake Tahoe was treated arbitrarily and capriciously in denial of "like" costs.

[CFR-2012-title2-vol1-part225.pdf \(govinfo.gov\)](#)

"§ 225.20 Policy. This part establishes principles and standards to provide a uniform approach for determining costs."

The purpose of having uniform standards, guidelines and instructions is so that claimants are treated consistently in the recovery of costs and in the conduct of audits.

The City of South Lake Tahoe would not have embarked upon the costly and time-consuming process of filing an Incorrect Reduction Claim (IRC) with the State unless they strongly believed that they had been treated unfair and inconsistent by the SCO in their audit.

Under any ICRP computation methodology or metric, dispatch and evidence staff personnel costs should have been considered an eligible support cost to the entire Police Department, as was claimed by the City originally. All law enforcement agencies operate similarly – all have a dispatch personnel that serve as the department's central communication unit; all have evidence staff that maintain evidence for all department cases.

Dispatchers and Evidence staff provide necessary support to direct staff (officers) who do provide the law enforcement services to the public. Their positions exist to support the function of the department. Since all law enforcement departments are organized and function similarly and all have records and dispatch personnel performing the same function from agency to agency, those similar costs should have been treated consistently as 2 CRF and claiming instructions require. (See Exhibit C which shows The City of South Lake Tahoe's Police Department Organization chart as well as job descriptions from City of Fresno and Rialto (other audited agencies our consultant worked with) so you can compare duty statements).

South Lake Tahoe's dispatchers and records clerks perform primarily the same function as they do in other law enforcement agencies, therefore the City should have been allowed to include those positions in their overhead rate just as other agencies were allowed to include those costs in their ICPR rates.

If the State of California submitted a Federal Grant and discovered that other States were permitted to include the same support staff in their overhead rates while California was not, we are sure the State of California would similarly feel they were not treated fairly and consistently.

The Claiming Instructions and Federal Guidelines exist specifically to ensure that like costs are treated consistently from agency to agency and that arbitrary decisions are not made regarding their applications for funding.

The City of South Lake Tahoe seeks remedy to the exclusion of dispatch and evidence support staff that should have been allowed in the computation of their Police departmental overhead rates and respectfully requests that Commission staff and Commissioners consideration of this information.

Please feel free to contact me at (530)542-7431 or Ms. Chinn at (916) 939-7901 with any questions or if additional information is required.

ATTACHMENTS:

Exhibits A: Correspondence

Exhibit B: Examples of allowed ICRPs from other similar audits of Police Department

Exhibit C: South Lake Tahoe Police Department Org Chart and Job Descriptions from other PDs

Exhibit D: South Lake Tahoe FY 2011-12 law enforcement related State Reimbursement claims

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California that the foregoing information in this submission is true and correct to the best of my own knowledge, information, and belief.

Executed on October 3rd, 2022 at South Lake Tahoe, California.



Olga Tikhomirova
Finance Director
City of South Lake Tahoe

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California that the foregoing information in this submission is true and correct to the best of my own knowledge, information, and belief.

Executed on October 3, 2022 at South Lake Tahoe, California.

A handwritten signature in black ink, appearing to read 'JR', is written over a horizontal line. The signature is stylized and includes the year '178' at the end.

Jeff Roberson
Police Lieutenant
City of South Lake Tahoe

DECLARATION OF ANNETTE S. CHINN

I, Annette S. Chinn, do hereby declare as follows:

- 1) I am a consultant of Cost Recovery Systems, Inc. and representative to the City of South Lake Tahoe for this Incorrect Reduction Claim. I have been involved in the preparation of the city's Claims for State Reimbursement since 2004, including the preparation of the Interagency Child Abuse and Neglect Reporting claims (ICAN) including the preparation of their Indirect Cost Rate Proposals (ICRPs).
- 2) I have personal knowledge of the facts stated in this Declaration and if called as a witness, I could and would testify to the statements made herein.
- 3) I have been preparing State Mandate Reimbursement claims since 1992 and have personal knowledge and experience in the preparation of Indirect Costs Proposal Rate Proposals (ICRPs) and have prepared thousands of ICRPs for hundreds of local agencies, including the indirect cost rates for law enforcement agencies.

ICRPs I have prepared over this time frame for law enforcement claims routinely included the costs of police dispatch, records, and evidence staff costs, as those costs have uniformly been found to support the general business function of the law enforcement agencies.

I have been involved in and have provided assistance to my clients with at least a dozen State audits related to law enforcement mandated programs and ICRP rate computations and in every case the State Controller's Office has allowed the cost of dispatch, records/clerical, and evidence staff in the computation of overhead rates for those law enforcement claims in the past.

During my career as a State Mandate Cost Claims Consultant, I have participated in and taught course/seminars offered to local agencies regarding the preparation of claims and overhead rate, which were often attended by State Controller's Office staff over the years. These courses included sessions on the preparation of ICRP rates.

- 4) Attached hereto as Exhibit A are true and correct copies of various correspondences related to this ICAN audit for the City of South Lake Tahoe.
- 5) Attached hereto as Exhibit B are true and correct copies of the State Controller Audits and supporting documents showing ICRP computations reviewed and approved by the SCO in those audits.
- 6) Attached hereto as Exhibit C is a true and correct copies of the City of South Lake Tahoe Organization chart downloaded from the city website and copies of job descriptions for the "Dispatcher" position. The South Lake Tahoe description was provided by the city to the auditor during the audit. The job descriptions from the City of Fresno and the City of Rialto were downloaded from their respective city websites this September 2022.
- 7) Attached hereto as Exhibit D are true and correct copies the City of South Lake Tahoe's FY 2011-12 law enforcement related claims for State Reimbursement.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration was executed on October 3, 2022 in El Dorado Hills, California.

 10-3-22

Annette S. Chinn
President, Cost Recovery Systems, Inc.

EXHIBIT A

From: dmcintyre@cityofslt.us,

To: AChinnCRS@aol.com, bwilliams@cityofslt.us,

Subject: RE: Auditor ICRP Questions

Date: Wed, Feb 15, 2017 4:32 pm

Attachments:

Annette,

Looks great, thank you for your help. I am sending this to Amy right now. I'll let you know what she has to say.

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us

We will be closed November 24-25 and December 23-January 2



From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]

Sent: Friday, February 10, 2017 11:57 AM

To: Debbie McIntyre; Brian Williams

Subject: Auditor ICRP Questions

Hi Debbie and Lieutenant,

I have prepared an email for you to send to Amy regarding her ICRP/Overhead rate questions and attached some evidence for you to send along to her that shows that most of the positions that Amy is questioning should be classified as indirect.

Please review and let me know if you have any changes you'd like made.

If it looks good to you, you send the message and attached file to Amy.

Thanks,

Annette

Hi Amy,

We are still in the process of responding to your request to have PD determine an allocation of direct vs indirect for the following positions: Sergeant and Community Services Officer.

The Records Tech position's direct costs are clearly identified in the claims already prepared. The balance of their time should properly be included as indirect costs as their entire function is to support to sworn staff clerically by receiving calls and visits from the public, typing, filing and maintaining the reports and paperwork generated by sworn staff in the commission of their law enforcement duties on various types of cases. Since their time per exact type of case or program they are working on is not readily assignable, their costs should properly be included in the indirect cost pool.

→ We have reviewed the job descriptions in detail and feel that the other positions we have claimed are correctly identified as indirect or department support to the sworn staff who are conducting the direct activities of the claimed program and of the department.

→ We think you are confusing a direct position with job classes that have somewhat single faceted job duties. For example, you said you felt an Evidence Technician is "clearly direct". We disagree. The Evidence staff is responsible for processing, collecting, and storing evidence and fingerprints collected for all types of crimes and cases. This is a support function to all sworn staff and is necessary in the commission of law enforcement duties and necessary departmental overhead. The evidence they process is collected for Child Abuse and all types of other cases and cannot be readily identified as a direct cost to each unique type of case/program without significant expenditure of time and resources. As such, these support positions belong in the overhead or indirect cost pool.

Please see the attached document extracted from one of the other SCO audits conducted that supports our position.

If you have further questions, please feel free to contact us or our consultant directly, as she has extensive experience in preparing ICRP rates.

We will continue to review the two positions listed above and get back to you as soon as possible with the results of that analysis.

Thank you,

Debbie

From: dmcintyre@cityofslt.us,

To: slaney@cityofslt.us, bwilliams@cityofslt.us,

Cc: AChinnCRS@aol.com,

Subject: FW: FW: Follow-up: Indirect Costs - Indirect Salaries Claimed

Date: Mon, Mar 27, 2017 4:11 pm

Attachments: Partially Direct Positions (Sgt, CSO, Maint Worker).pdf (3223K),

Can you guys look at these three positions and let us know what portion would be direct working on these types of cases, and then the remaining portion would be indirect and I can forward this information to Amy. Since you would know better than I how much time these positions would spend on a claim like this I need your input.

Thanks for your help.

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us



From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]

Sent: Monday, March 27, 2017 1:31 PM

To: Debbie McIntyre

Subject: Re: FW: Follow-up: Indirect Costs - Indirect Salaries Claimed

Hi Debbie,

Here are the positions that we thought were partially direct. Maybe the Lieutenant is also a small % direct - like working on high profile crime cases? I highlighted the portions of their job descriptions I thought were direct activities, but I thought the Lieutenant was going to determine what % of their time was spent doing those direct tasks, Don't think either you or I could answer that as well as they can.

All the other positions I thought were fully INDIRECT and as you recall I already sent my explanation as well as evidence from prior State Audits that they allowed those positions as Indirect costs for the City of Fresno Audits on other law enforcement programs.

If they keep insisting we back down on these other positions, then I would ask them why they allowed it for Fresno and are not allowing it for you.

Thank you,

Annette S. Chinn
Cost Recovery Systems, Inc.
705-2 E. Bidwell Street #294
Folsom, CA 95630

phone (916) 939-7901
fax (916) 939-7801

In a message dated 3/27/2017 10:55:37 A.M. Pacific Daylight Time, dmcintyre@cityofslt.us writes:

Annette,

Hopefully you can help me with the response for this one also. I'm a bit confused on their interpretation of indirect vs. direct, so I'm not sure how to categorize. Maybe we can discuss this when you get a chance.

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us



From: AArghestani@sco.ca.gov [mailto:AArghestani@sco.ca.gov]


Sent: Thursday, March 23, 2017 3:33 PM

To: Debbie McIntyre

Cc: MVorobyova@sco.ca.gov

Subject: Follow-up: Indirect Costs - Indirect Salaries Claimed

Hello Debbie,

 I am following up with our telephone conversation on the 14th. Part of that conversation had to do with the salaries claimed as indirect costs. We agreed to forward you previous correspondence regarding this topic and again summarize the classifications/positions where we are requesting the city to provide a fractional percent of direct/indirect. The following are the positions needing this clarification:

- Community Services Officer
- Community Services Officer (Senior)
- Dispatch Supervisor
- Evidence Technician
- Lieutenant
- Police Maintenance Worker
- Police Operation Worker
- Police Records Tech (Senior)
- Public Safety Dispatcher
- Records Supervisor
- Sergeant

Below you will find forwarded copies of previous correspondence. The attachments mentioned in that correspondence are attached here.
Thank you.

Amy Arghestani | Auditor

Office of the State Controller Betty T. Yee

Division of Audits, Mandated Cost Audits Bureau

3301 C Street, Suite 725A

Sacramento, CA 95816 | (916) 327-0490

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From: Arghestani, Amy
Sent: Wednesday, February 01, 2017 11:52 AM
To: 'Debbie McIntyre' <dmcintyre@cityofslt.us>
Cc: Brian Williams <bwilliams@cityofslt.us>
Subject: FW: Indirect Costs - Indirect Salaries Claimed

Good morning Debbie,

I am following up on the email below as well as the subsequent telephone conversation we had on the 18th. Our conversation was regarding indirect costs and the unusually high amount of salaries that were claimed as being 100% indirect in the city's ICRPs. The claimed indirect cost rates for the 13-year audit period range from 47.3 percent to 138.8 percent. For nine of the 13 fiscal years, the rate was near or over 100%. The high amount of salaries claimed as 100% indirect is what is inflating the indirect cost rates. To better understand some of the classifications' duties within the police department (those noted in red in the Excel spreadsheet), we requested duty statements. The duty statements can help determine to what extent a classification's daily duties are directly related to police department functions and to what extent they are not directly related (more of an administrative or support role). You had indicated the police department would know more about the duties of certain classifications. I suggested that maybe you could work with the police department, use the duty statements as guidance, and propose what percent of these classifications' duties are truly indirect (or not).

Please advise. Thank you.

Amy Arghestani

Auditor

State Controller's Office

Division of Audits / Mandated Cost Audits Bureau

Office: (916) 327-0490 / Fax: (916) 324-7223

AArghestani@sco.ca.gov

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disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

From: Arghestani, Amy
Sent: Friday, January 13, 2017 11:36 AM
To: Debbie McIntyre <dmcintyre@cityofslt.us>
Subject: Indirect Costs - Indirect Salaries Claimed

Good morning Debbie,

We are in the process of reviewing the indirect costs claimed for the audit period. In each fiscal year's Indirect Cost Rate Proposal (ICRP) compiled by the consultant, the amount of salaries and wages claimed as Indirect appears large. In the support provided for each fiscal year, there is a worksheet that lists the classifications/positions considered to be "100% Admin. or Support Staff" along with an annual salary (attached here as one pdf file for your reference). The total at the bottom of the worksheets is what was claimed as indirect salaries. In looking at the classifications, many stand out as not being 100% indirect. As an example, in FY 2011-12 the following classifications (with exception of Police Chief) were claimed as 100% indirect:

- Admin Assistant
- Dispatch Supervisor
- Evidence Tech
- Lieutenant
- Police Chief (50% this year, 100% some of the other years)
- Public Safety Dispatcher
- Records Supervisor
- Senior Police Records Tech
- Sergeant
- Senior Community Services Officer

We understand that identifying which classifications are/aren't indirect and to what extent, is not always clear-cut, as every entity is structured differently. However, some basic generalizations can be made. For example, it is reasonable to say that the Admin. Assistant is a support role and can be claimed as 100% indirect. For the higher ranking positions such as Police Chief, Commander, and Captain, it can be argued that a lot of their duties are more administrative in nature and mostly indirect. Moving down to Lieutenant and Sergeant, the duties might be more of a mix of administrative (indirect) duties and direct duties. Other positions such as Evidence Technician and Police Records Technician are clearly direct, as they provide a direct function to the police department. Because there are 12 fiscal years to

consider, I have attached an Excel spreadsheet that lists which classifications were claimed as indirect and for which fiscal years. Those classifications in red font are the ones identified as likely NOT being indirect (at least not 100%). One way to better assess this would be to read the duty statements for those classifications in question. Would it be possible to provide the duty statements for those classifications appearing in red font?

Please feel free to contact me with any questions. Thank you for your assistance.

Amy Arghestani

Auditor

State Controller's Office

Division of Audits / Mandated Cost Audits Bureau

Office: (916) 327-0490 / Fax: (916) 324-7223

AArghestani@sco.ca.gov

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From: dmcintyre@cityofslt.us,
To: AChinnCRS@aol.com,
Subject: FW: Follow-up: Indirect Costs - Indirect Salaries Claimed
Date: Wed, May 10, 2017 12:02 pm

Attachments:

Here is what I sent to Amy.

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us



From: Shannon Laney
Sent: Tuesday, April 04, 2017 8:51 AM
To: Debbie McIntyre
Subject: RE: Follow-up: Indirect Costs - Indirect Salaries Claimed

Looks good to me.

Thank you,

Shannon

From: Debbie McIntyre
Sent: Monday, April 03, 2017 4:28 PM
To: Shannon Laney
Subject: FW: Follow-up: Indirect Costs - Indirect Salaries Claimed

Shannon,

Sorry to bother you again about this, but here is what I am going to send to Amy and I just wanted to make sure you agree. We didn't talk about a few of the positions that were still outstanding.

Police Maintenance Worker and Police Operations Worker are the same position and they are 100% indirect

CSO Principal and CSO Senior are the same position with more seniority, and they are 100% indirect

Dispatch Supervisor	80% indirect
Dispatcher	80% indirect
Evidence Technician	80% indirect
Lieutenant	90% indirect
Sergeant	90% indirect
Records Technician	80% indirect
Records Supervisor	80% indirect

Do these look reasonable to you. If you agree I will forward to Amy, and hopefully we can be done. 😊

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us



From: AArghestani@sco.ca.gov [mailto:AArghestani@sco.ca.gov]

Sent: Thursday, March 23, 2017 3:33 PM

To: Debbie McIntyre
Cc: MVorobyova@sco.ca.gov
Subject: Follow-up: Indirect Costs - Indirect Salaries Claimed

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- *Community Services Officer*
- *Community Services Officer (Senior)*
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- *Evidence Technician*
- *Lieutenant*
- *Police Maintenance Worker*
- *Police Operation Worker*
- *Police Records Tech (Senior)*
- *Public Safety Dispatcher*
- *Records Supervisor*
- *Sergeant*

Below you will find forwarded copies of previous correspondence. The attachments mentioned in that correspondence are attached here. Thank you.

Amy Arghestani | Auditor

Office of the State Controller Betty T. Yee

Division of Audits, Mandated Cost Audits Bureau

3301 C Street, Suite 725A

Sacramento, CA 95816 | (916) 327-0490

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From: Arghestani, Amy
Sent: Wednesday, February 01, 2017 11:52 AM
To: 'Debbie McIntyre' <dmcintyre@cityofslt.us>
Cc: Brian Williams <bwilliams@cityofslt.us>
Subject: FW: Indirect Costs - Indirect Salaries Claimed

Good morning Debbie,

I am following up on the email below as well as the subsequent telephone conversation we had on the 18th. Our conversation was regarding indirect costs and the unusually high amount of salaries that were claimed as being 100% indirect in the city's ICRPs. The claimed indirect cost rates for the 13-year audit period range from 47.3 percent to 138.8 percent. For nine of the 13 fiscal years, the rate was near or over 100%. The high amount of salaries claimed as 100% indirect is what is inflating the indirect cost rates. To better understand some of the classifications' duties within the police department (those noted in red in the Excel spreadsheet), we requested duty statements. The duty statements can help determine to what extent a classification's daily duties are directly related to police department functions and to what extent they are not directly related (more of an administrative or support role). You had indicated the police department would know more about the duties of certain classifications. I suggested that maybe you could work with the police department, use the duty statements as guidance, and propose what percent of these classifications' duties are truly indirect (or not).

Please advise. Thank you.

Amy Arghestani

Auditor

State Controller's Office

Division of Audits / Mandated Cost Audits Bureau

Office: (916) 327-0490 / Fax: (916) 324-7223

AArghestani@sco.ca.gov

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From: dmcintyre@cityofslt.us,

To: AChinnCRS@aol.com, bwilliams@cityofslt.us,

Cc: dougherty@cityofslt.us,

Subject: RE: Conference call

Date: Tue, Jan 24, 2017 7:39 am

Attachments: Police Records Technician.pdf (117K), Police Sergeant.pdf (123K), Property-Evidence Technician.pdf (93K), Public Safety Dispatch Supervisor.pdf (102K), Public Safety Dispatcher.pdf (114K), Community Service Officer.pdf (111K), Police Lieutenant.pdf (118K), Police Maintenance Worker.pdf (101K), Police Records Supervisor.pdf (113K),

I will need to talk to everybody about changing some of the 100% indirect positions to a portion direct. Amy's explanation was that although they may not be direct for this claim (they don't work on these types of cases), they are direct positions to police operations. I have eight positions we need to review. They are:

Community Service Officer

Dispatch Supervisor

Evidence Technician

Police Maintenance Worker

Police Records Technician

Public Safety Dispatcher

Records Supervisor

Sergeant

I asked Amy for her suggestions, and what the state would or wouldn't recommend based on the job descriptions that she reviewed, but she wouldn't make a recommendation. I figure we will change the percentages, and then they will argue over the percentages that we changed, and then we will have to go round and round, but she wouldn't make it easier on us.

So Brian I need you to review the job descriptions and determine what percentage of these positions should be classified as direct costs to the P.D. and what percentage are indirect costs. I have attached a direct quote from her e-mail regarding direct vs. indirect to help you classify.

For example, it is reasonable to say that the Admin. Assistant is a support role and can be claimed as 100% indirect. For the higher ranking positions such as Police Chief, Commander, and Captain, it can be argued that a lot of their duties are more administrative in nature and mostly indirect. Moving down to Lieutenant and Sergeant, the duties might be more of a mix of administrative (indirect) duties and direct duties. Other positions such as Evidence Technician and Police Records Technician are clearly direct, as they provide a direct function to the police department.

Thanks, and let me know if I can help.

Debbie McIntyre, C.P.A.

Deputy Director, Financial Services

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us

We will be closed November 24-25 and December 23-January 2



From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]

Sent: Monday, January 23, 2017 12:10 PM

To: Brian Williams

Cc: Debbie McIntyre; Kathleen Dougherty

Subject: Re: Conference call

Hi Lieutenant and Kathleen,

Here's an example of a brief statement you can use to transmit the big stack of CPS forms we discussed last Friday to the auditor.

Hi Amy,

Attached is a report we requested from CPS that shows each individual Child Abuse referral they sent to our department for investigation for the audit period.

You'll note that we often get multiple referrals per day.

Each of these cases require our department to respond and engage in the State Mandated activity of "conducting a preliminary investigation to determine if the cases is founded, unfounded, or inconclusive" and to report our findings back to them.

We hope that this will help justify the number of cases we claimed for these preliminary investigative activities.

Thank you,

Lt. Williams

Annette S. Chinn
Cost Recovery Systems, Inc.
705-2 E. Bidwell Street #294
Folsom, CA 95630

phone (916) 939-7901
fax (916) 939-7801

In a message dated 1/20/2017 11:04:42 A.M. Pacific Standard Time, bwilliams@cityofslt.us writes:

Sorry.... Late. Too much stuff happening. Give me 5 more minutes.

bw

From: AChinnCRS@aol.com [<mailto:AChinnCRS@aol.com>]

Sent: Friday, January 20, 2017 11:03 AM

To: Kathleen Dougherty; Brian Williams

Subject: Conference call

Hi - I'm hear and waiting for your call!

Thank you,

Annette S. Chinn
Cost Recovery Systems, Inc.
705-2 E. Bidwell Street #294
Folsom, CA 95630

phone (916) 939-7901
fax (916) 939-7801

From: AChinnCRS@aol.com,

To: dmcintyre@cityofslt.us, bwilliams@cityofslt.us,

Cc: dougherty@cityofslt.us,

Subject: Re: Conference call

Date: Tue, Jan 24, 2017 11:13 am

Attachments: image003.jpg (3K)

I've gone over the job descriptions and identified 3 positions that are partially direct. (see attached)

The CSO - as that person is working on certain tasks that are really more code enforcement related and not directly offering support to the Sworn staff. I highlighted in GREEN for the things I think are ok to include as indirect or support to the department and YELLOW, for direct functions that do not support the sworn staff.

Sergeants may work directly in the field for part of their time, so I highlighted again the duties that I think are indirect (GREEN) direct (YELLOW). I'll need PD to make this determination or split between the two. You may want to identify the duties by specific Sergeant.

Maintenance Worker - their whole role, except perhaps taking bikes and writing reports I thought was support to the department. They are pretty much there as a service and maintenance role to support the facilities of sworn staff. 99% direct would be my guess.

→ All the other staff is there purely to support the direct role of the department, which is to support the sworn staff. They are NOT DIRECT positions to police operations. No one in the public is interested in talking to a dispatcher when they call 911, they are interested in contacting an officer.

I think Amy is way off on her directions on what is and is not a direct vs allowable indirect cost. I stay we stick to our guns, give her the percentages for these positions and I will plan and scheduling a conference with their supervisor to dispute their interpretation.

Be prepared for an Incorrect Reduction Claim filing - or appeal.

Thank you,

Annette S. Chinn
Cost Recovery Systems, Inc.
705-2 E. Bidwell Street #294
Folsom, CA 95630

phone (916) 939-7901

fax (916) 939-7801

In a message dated 1/24/2017 7:39:25 A.M. Pacific Standard Time, dmcintyre@cityofslt.us writes:

I will need to talk to everybody about changing some of the 100% indirect positions to a portion direct. Amy's explanation was that although they may not be direct for this claim (they don't work on these types of cases), they are direct positions to police operations. I have eight positions we need to review. They are:

Community Service Officer

Dispatch Supervisor

Evidence Technician

Police Maintenance Worker

Police Records Technician

Public Safety Dispatcher

Records Supervisor

Sergeant

I asked Amy for her suggestions, and what the state would or wouldn't recommend based on the job descriptions that she reviewed, but she wouldn't make a recommendation. I figure we will change the percentages, and then they will argue over the percentages that we changed, and then we will have to go round and round, but she wouldn't make it easier on us.

So Brian I need you to review the job descriptions and determine what percentage of these positions should be classified as direct costs to the P.D. and what percentage are indirect costs. I have attached a direct quote from her e-mail regarding direct vs. indirect to help you classify.

For example, it is reasonable to say that the Admin. Assistant is a support role and can be claimed as 100% indirect. For the higher ranking positions such as Police Chief, Commander, and Captain, it can be argued that a lot of their duties are more administrative in nature and mostly indirect. Moving down to Lieutenant and Sergeant, the duties might be more of a mix of administrative (indirect) duties and direct duties. Other positions such as Evidence Technician and Police Records Technician are clearly direct, as they provide a direct function to the police department.

Thanks, and let me know if I can help.

Debbie McIntyre, C.P.A.

Deputy Director, Financial Services

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us

We will be closed November 24-25 and December 23-January 2



From: Arghestani, Amy
Sent: Friday, January 13, 2017 11:36 AM
To: Debbie McIntyre <dmcintyre@cityofslt.us>
Subject: Indirect Costs - Indirect Salaries Claimed

Good morning Debbie,

We are in the process of reviewing the indirect costs claimed for the audit period. In each fiscal year's Indirect Cost Rate Proposal (ICRP) compiled by the consultant, the amount of salaries and wages claimed as Indirect appears large. In the support provided for each fiscal year, there is a worksheet that lists the classifications/positions considered to be "100% Admin. or Support Staff" along with an annual salary (attached here as one pdf file for your reference). The total at the bottom of the worksheets is what was claimed as indirect salaries. In looking at the classifications, many stand out as not being 100% indirect. As an example, in FY 2011-12 the following classifications (with exception of Police Chief) were claimed as 100% indirect:

- Admin Assistant
- Dispatch Supervisor
- Evidence Tech
- Lieutenant
- Police Chief (50% this year, 100% some of the other years)
- Public Safety Dispatcher
- Records Supervisor
- Senior Police Records Tech
- Sergeant
- Senior Community Services Officer

We understand that identifying which classifications are/aren't indirect and to what extent, is not always clear-cut, as every entity is structured differently. However, some basic generalizations can be made. For example, it is reasonable to say that the Admin. Assistant is a support role and can be claimed as 100% indirect. For the higher ranking positions such as Police Chief, Commander, and Captain, it can be argued that a lot of their duties are more administrative in nature and mostly indirect. Moving down to Lieutenant and Sergeant, the duties might be more of a mix of administrative (indirect) duties and direct duties. Other positions such as Evidence Technician and Police Records Technician are clearly direct, as they provide a direct function to the police department. Because there are 12 fiscal years to consider, I have attached an Excel spreadsheet that lists which classifications were claimed as indirect and for which fiscal years. Those classifications in red font are the ones identified as likely NOT being indirect (at least not 100%). One way to better assess this would be to read the duty statements for those classifications in question. Would it be possible to provide the duty statements for those classifications appearing in red font?

Please feel free to contact me with any questions. Thank you for your assistance.

Amy Arghestani

Auditor

State Controller's Office

Division of Audits / Mandated Cost Audits Bureau

Office: (916) 327-0490 / Fax: (916) 324-7223

AArghestani@sco.ca.gov

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From: AChinnCRS@aol.com,

To: dmcintyre@cityofslt.us,

Cc: slaney@cityofslt.us,

Subject: Re: FW: Salary Information

Date: Fri, Oct 20, 2017 12:55 pm

Attachments: Overhead Staff Positions.docx (19K), image002.jpg (3K), image001.jpg (3K)

Hi Debbie & Lieutenant,

Here's some additional info I wanted you to send to the Auditor regarding the ICRP rates and allocation of activities for disputed positions.

I think their highlighted activities they deemed to be eligible overhead did not include many activities we believe are administrative or general support to all officers, and not one specific unit or program area.

I have provided a three page document with justification for additional items to be considered as indirect costs.

This weekend I will review the other files, such as the cases they disallowed to see if I have any objections with their classification of allowable cases.

But in the meantime, this is a good start.

Thank you,

Annette S. Chinn
Cost Recovery Systems, Inc.
705-2 E. Bidwell Street #294
Folsom, CA 95630

phone (916) 939-7901
fax (916) 939-7801

In a message dated 10/18/2017 5:00:29 P.M. Pacific Daylight Time, dmcintyre@cityofslt.us writes:

Annette,

Just checking to make sure you received this. Please let me know if you feel comfortable with me sending this information to the State. It is due October 24th.

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us



From: Debbie McIntyre
Sent: Friday, October 13, 2017 4:44 PM
To: AChinnCRS@aol.com
Subject: Salary Information

Annette,

I put together some salary information. Please take a look and let me know if you think this is adequate for the State. The rates are much higher, and I only included detectives since they would be the employees working on the cases.

Debbie McIntyre, C.P.A.
Director of Finance
City of South Lake Tahoe
(530) 542-7402
dmcintyre@cityofslt.us



2 Attached Images



Hi Amy and Masha,

Here are some items we believe are incorrect in the draft findings and request that you please consider.

For all ICRP rates from prior years, please include all the staff found to be allowable Indirect costs to make the rates all consistent throughout the FY 99-00 -- FY11-12 period auditor. The rates we used were computed from various fiscal years, from different consultants, and also for different programs where Indirect costs were taken out of the rate because much was being claimed in the direct costs (such as Police Chief and other command staff for POBORs claims). (For example, in all years, Chief should be 100% indirect)

Per OMB A-87 a "cost objective" means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

The Cost Objective in this case is the "Child Abuse" program. The direct activities are performed primarily by the sworn officers – Police Officer and Detective class.

"Indirect Costs" are defined as those costs that are (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved." "... To achieve equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs...to produce an equitable result in consideration of the relative benefits derived."

Designation of Indirect Activities. (We believe the activities listed below should have been highlighted as indirect activities on the 8 job descriptions being reviewed.)

1) Lieutenant –

- i) With the exception of "participating in investigative work, responding to emergency situations and investigations, participating in case investigations, and coordinating response to complaints"; we believe all of the other activities listed in Duty #2 should be allowed indirect as they are incurred for a common or joint purpose benefiting more than one cost objective. "Planning, coordinating, and reviewing; prioritizing, coordinating, supervising the work plan for areas of assigned responsibility", "allocating and assigning personnel, and administrative issues are all administrative functions and benefit all law enforcement divisions and function and are not "readily assignable". The beneficiaries of these activities performed are not traceable to a specific cost objective.

The "Child Abuse" program does benefit from the described activities performed by the Lieutenant's supervisory and administrative duties listed above, as do all the other programs or cost objectives performed by the Police Department – be they the Patrol Unit, which responds to all types of programs ranging from Domestic Violence, Homicide, Rape, Burglary, Theft, Assault... types of calls for assistance; the Gang Unit; the Detective Unit; the Internal Affairs Unit etc.

- ii) Activity 7 – should be considered an indirect costs so long as the response is not “readily assignable” to a direct investigations or specific identifiable cases. General calls for information and response not traceable to a specific investigation should be allowed as indirect.
- iii) Activity 8 – “monitoring Police Facility security” benefits all personnel in the Police Department, cost objectives, and units and not a specific program, and thus should be an allowable indirect cost.
- iv) Activity 13 – May serve as Acting Police Chief should be considered an indirect administrative activity as this position is administrative and was found to be a 100% allowable indirect position.

2) Sergeant

- i) Activities 2,3, & 4 are all management and supervisory activities that benefit all facets of police operations. The Child Abuse Program is also a program area that benefits the “Indirect Costs” are defined as those costs that are (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.”
- ii) Activities 23 & 24 are general support functions that benefits all cost objectives and units, and not a specific program, and thus should be an allowed indirect cost.

3) Police Records Technician-

- i) The records division maintains police records (Activity 1) and types and proofreads reports etc. (Activity 4) for all cost objectives – be they Domestic Violence, Child Abuse, Homicide, Identity Theft, Vehicle Theft, Missing Persons, or a host of other types of reports. To identify the exact benefit by program is not readily assignable – though it would be possible to determine an allocation per program if we looked at all the total number of reports produced by the department and assign a percentage or an allocation of their costs based on the percentage child abuse reports represents of the total. However, this methodology would be cumbersome and is “not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.” Therefore it should be allowed as an indirect cost.
- ii) Similarly, the position also answers phone calls from employees and other individuals seeking assistance (Activity 2 & 3) and receives and screens visitors to the police department (Activity 5). These activities benefits all cost objectives and units (including the Child Abuse Investigative program witnesses, victims, parents, and internal staff). Their duties to answer phone and screen visitors is not related to any one specific program, and thus should be an allowed indirect cost.

4) Property/Evidence Technician

Similar to the Records Technicians, the Evidence staff maintains and processes evidence related to all types of law enforcement programs, including processing and maintaining evidence related to Child Abuse Investigations. These activities provided benefit all cost objectives.

- i) While it would be possible theoretically to determine the percentage of evidence is related to Child Abuse Cases, however, this methodology would be cumbersome and is “not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.” Therefore it should be allowed as an indirect cost shared among all PD programs and activities.

- 5) Public Safety Dispatcher - The Dispatcher is necessary support for all Police Officers working on all types of programs and cases. They do not support any one specific program or activity, but provided benefit to all cost objectives. All their duties (Activities 1-11), ranging from answering, logging, relaying information from all incoming calls (911) and non-emergency calls from the public to the officers pertain to a variety of the department’s programs and cost objectives. These include Child Abuse calls for assistance and providing support to Detectives and Officers working on Child Abuse cases.

While it would be possible theoretically to determine the percentage of calls related to Child Abuse cases, however, this methodology would be cumbersome and is “not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.” Therefore it should be allowed as an indirect cost shared among all PD programs and activities.

- 6) Police Records Supervisor & Dispatch Supervisor – These positions are supervisors of two support division – Record and Dispatch, which provide support to all Direct Law Enforcement activities and programs, including Child Abuse program.
 - i) Activities 1, 2, & 6 - Supervising, scheduling and coordinating activities of the section; developing and implementing policies and procedures; training new personnel are all administrative and supervisory functions, not direct time spent on any specific cost objective or activity/program.
 - ii) Activity 7 – Prepares a variety of statistical and written reports should be indirect if the reports are not assignable to a specific program or cost objective and the effort to assign the costs are “not readily assignable without disproportionate effort.” If the reports are assignable – they should be direct to those functions.
 - iii) Activity 10 – Acts as backup support person over computer system is a task that benefits the entire Police operations and not a specific unit of cost objective as all divisions require the use of the computer system.

All the activities listed above benefit all PD programs, including the Child Abuse program.

- 7) Community Services Officer –
 - i) Activity 12 – Transportation of evidence to crime labs for analysis, delivers court documents.

These activities should be indirect because it is difficult to determine which programs should be allocated these costs support as they pertain to all PD programs, including Child Abuse.

From: dmcintyre@cityofslt.us,

To: AArghestani@sco.ca.gov,

Cc: slaney@cityofslt.us, bhannink@cityofslt.us, dougherty@cityofslt.us, AChinnCRS@aol.com, MVorobyova@sco.ca.gov,

Subject: RE: ICAN Audit - Status Conference Follow-up

Date: Mon, Oct 23, 2017 10:10 am

Attachments: Overhead Staff Positions.docx (19K), 2009-2010 Salary Information.pdf (1163K), 2010-2011 Salary Information.pdf (1007K), 2011-2012 Salary Information.pdf (974K),

Attached is the productive hourly rates and some additional information about indirect costs. The additional information regarding the duty statement responsibilities will be coming from the Police Department.

Thanks,

Debbie McIntyre, C.P.A.

Director of Finance

City of South Lake Tahoe

(530) 542-7402

dmcintyre@cityofslt.us



From: AArghestani@sco.ca.gov [mailto:AArghestani@sco.ca.gov]

Sent: Wednesday, October 11, 2017 2:11 PM

To: Debbie McIntyre

Cc: Shannon Laney; Brian Hannink; Kathleen Dougherty; AChinnCRS@aol.com; MVorobyova@sco.ca.gov

Subject: ICAN Audit - Status Conference Follow-up

Good afternoon,

Thank you again for meeting with us yesterday to discuss the preliminary findings for this audit. We feel the meeting was productive.

To recap, the following is what the city will provide within the next two weeks (on or before October 24, 2017):

Productive Hourly Rates

Additional documentation to consider upwardly adjusting the productive hourly rates for the Officer/Detective classification. Specifically, for the three most recent years of the audit period, provide payroll records documenting the actual salary amounts paid to the Officers/Detectives performing the mandated activities.

Indirect Costs

A proposal to upwardly adjust the percent allocation of certain classifications' salaries as being indirect. There are a total of 8 classifications in question – these are listed on page 22 of the status conference handout.

The following is what the SCO will provide:

Indirect Costs

PDF copies of the duty statements for the 8 classifications in question. The copies will show our recalculations of percent indirect. These will be provided later today.

Complete an Investigation Cost Component

A consideration of the additional time increments discussed during the status meeting in relation to the “partial initial investigation” for those cases in which a full investigation was not conducted. We will review our audit criteria and will discuss additional time increments proposed by the Detective during our meeting. We will notify the city as soon as we conclude our analysis. ***Please Note: We cannot provide the completed analysis until we receive additional information from the Finance Department to support upwardly adjusting the PHR for the Officer/Detective classification, as revising PHRs will affect recomputing all costs accordingly.***

If I am missing something, please let me know. Please contact me with any questions.

Amy Arghestani | Auditor

Office of the State Controller Betty T. Yee

Division of Audits, Mandated Cost Audits Bureau

3301 C Street, Suite 725A

Sacramento, CA 95816 | (916) 327-0490

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From: AChinnCRS@aol.com,

To: dmcintyre@cityofslt.us,

Cc: slaney@cityofslt.us,

Subject: Response to SCO Auditors

Date: Fri, Oct 27, 2017 11:47 am

Attachments: SLT Comments to Preliminary Findings.pdf (14698K)

Hi Debbie,

Here is the information I have prepared to address the ICRP issues brought up by the Auditor. Also one page addresses allowable cases - I thought some cases were disallowed that should have been allowed.

Lt. Laney has had three classifications reviewed and corrected based on actual time allocated per task. This should increase allowed overhead for these positions. The other 4 positions remained the same (no comments) - though I'm not sure if that's because all the job descriptions in fact do all take equal amounts of their time, or that he thought they were not reviewing as most were completely disallowed as being eligible overhead costs.

Please let me know if you have any questions, then please send this to Masha and Amy today.

Thank you,

Annette S. Chinn
Cost Recovery Systems, Inc.
705-2 E. Bidwell Street #294
Folsom, CA 95630

phone (916) 939-7901
fax (916) 939-7801

Masha and Amy,

Claiming instructions on pages 8 and 9 under section 3.a,1),ii – States that in some situations the investigation required to complete the form SS 8572 is also sufficient to make the determination required under section 11169(a).

We agree that in some instances, such as a DUI stop, or a straightforward DV case, this is true,

However, this is not true in all cases and we believe the following cases that were disallowed in the computation of allowable cases incorrectly. While South Lake Tahoe PD (SLTPD) was the mandated reporter, the records demonstrates that time to simply fill out a mandate reporter form (SS 8572) was not sufficient to make the determination required under section 11169(a) (determine if the case is founded, unfounded, or inconclusive). This is demonstrated by the narrative of the case showing the complexity of the circumstances and by the multiple interviews conducted. In many instances, more than one deputy was present on the scene to conduct these investigations, which further proves our point that a simple completion of the mandated reporter form was necessary in these instances:

<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>
1003-1190	0907-2506	1009-1848
0801-1766	0908-3050	1106-2117
1811-0181	0909-2714	1007-0857
0904-0493	1002-1571	1009-1784
		1104-1560

Also, we believe the following cases should not have been disallowed and that they qualify as legitimate Child Abuse investigations required to make determinations under section 11169(a).

<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>
0811-0478	1006-1336	1009-1115
	1004-2466	1008-1005
		1007-2551
		1007-3424

Finally, you said during our meeting a couple weeks ago that the CPS statistics we provided were not relevant to this audit.

We disagree because the Police Department is required to at least review each and every CPS referral and this is an eligible activity. While some turn out to be duplicates or are forwarded to another jurisdiction, the minimum cursory review by the Detective (approx. 15 minutes) is required for each and every case.

We request that this time for all the CPS cases referred to our agency be granted this minimum amount of time for initial review of all these cases. By our estimates, there were at least an additional 8% of cases that were not granted any time in your analysis for the unaccounted for CPS referrals.

INDIRECT COSTS COMMENTS

Here are some items we believe are incorrect in the draft findings and request that you please consider.

For all ICRP rates from prior years, please include all the staff found to be allowable Indirect costs to make the rates all consistent throughout the FY 99-00 -- FY11-12 period audited. The rates we used were computed from various fiscal years, from different consultants, and also for different programs where Indirect costs were taken out of the rate because much was being claimed in the direct costs (such as Police Chief and other command staff for POBORs claims). (For example, in all years, Chief should be 100% indirect)

Regarding ICRPs and indirect/support staff:

According to 2 CFR Part 200, Direct Costs are "those costs that can be identified specifically with a particular final cost objective, such as a Federal Award or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy."

According to the OMB A-87:

"E. Direct Costs

1. General. Direct Costs are those that can be identified specifically with a particular final cost objective."
2. Application. Typical direct costs chargeable to Federal awards are:
 - a. Compensation of employees for the time devoted and identified specifically to the performance of those awards.
 - b. Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.
 - c. Equipment and other approved capital expenditures.
 - d. Travel expenses incurred specifically to carry out the award.
 - e. Minor items. Any direct costs of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives."

F. Indirect Costs

General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective; and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved."

A "final cost objective" is defined by 2 CFR Part 200 (page 210) "g. Cost Objective means a function, organizational subdivision, contract, Federal award, or other work unit **for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, projects, jobs, and capitalized projects.**"

The Cost Objective in this claim for the Child Abuse program or project is the costs of the Child Abuse Investigative program.

In this case/claim, the COST OBJECTIVE OR DIRECT costs are the mandated activities related primarily to the Child Abuse Investigative process to determine if the case was founded, unfounded or inconclusive.

The Indirect costs, are according to the instructions, "costs incurred for a common or joint purpose, benefiting more than one cost objective and not readily assignable to the cost objectives without effort disproportionate to the results achieved."

SCO preliminary findings incorrectly identify RECORDS, DISPATCH, and PROPERTY/EVIDENCE staff as direct, rather than indirect or support divisions. These groups of employees do not directly perform the cost objective of this program, which is to conduct Child Abuse Investigations. However, they do support/benefit the Child Abuse COST OBJECTIVE by providing clerical assistance to this program, as well as other programs performed by sworn staff. Their activities do not benefit only one cost objective.

2 CFR Part 200 (on page 136) Sect. 200.413 (c) The salaries of administrative and **clerical** staff should normally be treated as indirect costs."

Records staff are clerical staff preparing and maintaining reports generated by all sworn staff on more than one direct cost objective or program. Similarly, Dispatch staff is also clerical – functioning primarily as receptionists for all the sworn staff of the department and they benefit more than one "cost objective".

DISPATCH: Dispatchers (Communication Division) provides necessary support to the Officers who are the direct labor of the cost objective /mandate (Child Abuse Investigations). The Officer would not be able to obtain the call for service or the case without the efforts of the Dispatch staff as noted by Lieutenant Laney in our October 10th meeting. They assign and track the case number and monitor the officers in the field in their commission of their all their direct duties – investigations, including Child Abuse Investigations.

During Child Abuse Investigations, the Officer is in constant contact with the Dispatch staff – receiving the information/case from Dispatch, notifying Dispatch of their location, arrival time, departure time from the call and notifying them of the status of the investigation or if any additional assistance is needed. The Dispatchers – or Communications Division – is not there to provide a direct service to the public (the Public does not call Dispatch to talk to a Dispatcher or to obtain a direct service from Dispatch, but to get in touch with a Police Officer. Their job is to act as the interface – receptionists receiving calls/requests for service. The division exists only to support the Patrol Officers, who are performing the direct programs activities.

RECORDS: The same is true for the Records Division staff – they are the clerical support for the officers and sworn staff. Records staff process and store the paperwork that is generate from the direct law enforcement programs performed by the officers. They log, prepare and file all crime reports and statistics (including Child Abuse cases). They are the clerical branch of the department, only there to process the direct work and programs performed by the Officers. They are support only – not managing an independent program or performing a direct function to the public.

EVIDENCE: The Evidence staff benefits our COST OBJECTIVE – or Child Abuse Investigation program as well as other law enforcement programs such as Missing Persons, Theft, DUI, murder cases, rape, drugs and other types of cases/programs. They provide evidence storage, processing and inventorying for ALL types of programs and cases. Again – costing out exactly how much time the evidence it taken in by case and how much time staff spends on each type of program (evidence collected specifically for Child Abuse Cases) is onerous and therefore appropriately included in the overhead calculation.

The positions in these divisions are the support staff to the Officer or Patrol Division. Determining the exact amount of time the support staff spends on the Direct Program (in this Case Child Abuse and Neglect Investigations) would be excessively onerous or "level of effort disproportionate to the results achieved". Thus these support costs are included into the ICRP or overhead rate as permitted by the instructions, OMB A-87, and 2 CFR Part 200.

If the City decided to contract for law enforcement services, the need for these three divisions (Records, Dispatch, and Evidence) would no longer be needed. These positions that are only there to support the direct staff – Police Officers and thus they are overhead or SUPPORT .

Designation of Indirect Activities. (We believe the activities listed below should have been highlighted as indirect activities on the 8 job descriptions being reviewed.)

1) Lieutenant –

- i) With the exception of “participating in investigative work, responding to emergency situations and investigations, participating in case investigations, and coordinating response to complaints”; we believe all of the other activities listed in Duty #2 should be allowed indirect as they are incurred for a common or joint purpose benefiting more than one cost objective. “Planning, coordinating, and reviewing; prioritizing, coordinating, supervising the work plan for areas of assigned responsibility”, “allocating and assigning personnel, and administrative issues are all administrative functions and benefit all law enforcement divisions and function and are not “readily assignable”. The beneficiaries of these activities performed are not traceable to a specific cost objective.

The “Child Abuse” program does benefit from the described activities performed by the Lieutenant’s supervisory and administrative duties listed above, as do all the other programs or cost objectives performed by the Police Department – be they the Patrol Unit, which responds to all types of programs ranging from Domestic Violence, Homicide, Rape, Burglary, Theft, Assault... types of calls for assistance; the Gang Unit; the Detective Unit; the Internal Affairs Unit etc.

- ii) Activity 7 – should be considered an indirect costs so long as the response is not “readily assignable” to a direct investigations or specific identifiable cases. General calls for information and response not traceable to a specific investigation should be allowed as indirect.
- iii) Activity 8 – “monitoring Police Facility security” benefits all personnel in the Police Department, cost objectives, and units and not a specific program, and thus should be an allowable indirect cost.
- iv) Activity 13 – May serve as Acting Police Chief should be considered an indirect administrative activity as this position is administrative and was found to be a 100% allowable indirect position.

2) Sergeant

- i) Activities 2,3, & 4 are all management and supervisory activities that benefit all facets of police operations. The Child Abuse Program is also a program area that benefits the “Indirect Costs” are defined as those costs that are (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.”
- ii) Activities 23 & 24 are general support functions that benefits all cost objectives and units, and not a specific program, and thus should be an allowed indirect cost.

3) Police Records Technician-

- i) The records division maintains police records (Activity 1) and types and proofreads reports etc. (Activity 4) for all cost objectives – be they Domestic Violence, Child Abuse, Homicide, Identity Theft, Vehicle Theft, Missing Persons, or a host of other types of reports. To identify the exact benefit by program is not readily assignable – though it would be possible to determine an allocation per program if we looked at all the total number of reports produced by the department and assign a percentage or an allocation of their costs based on the percentage child abuse reports represents of the total. However, this methodology would be cumbersome and is “not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.” Therefore it should be allowed as an indirect cost.
- ii) Similarly, the position also answers phone calls from employees and other individuals seeking assistance (Activity 2 & 3) and receives and screens visitors to the police department (Activity 5). These activities benefits all cost objectives and units (including the Child Abuse

Investigative program witnesses, victims, parents, and internal staff). Their duties to answer phone and screen visitors is not related to any one specific program, and thus should be an allowed indirect cost.

4) Property/Evidence Technician

Similar to the Records Technicians, the Evidence staff maintains and processes evidence related to all types of law enforcement programs, including processing and maintaining evidence related to Child Abuse Investigations. These activities provided benefit all cost objectives.

- i) While it would be possible theoretically to determine the percentage of evidence is related to Child Abuse Cases, however, this methodology would be cumbersome and is "not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved." Therefore it should be allowed as an indirect cost shared among all PD programs and activities.

- 5) Public Safety Dispatcher - The Dispatcher is necessary support for all Police Officers working on all types of programs and cases. They do not support any one specific program or activity, but provided benefit to all cost objectives. All their duties (Activities 1-11), ranging from answering, logging, relaying information from all incoming calls (911) and non-emergency calls from the public to the officers pertain to a variety of the department's programs and cost objectives. These include Child Abuse calls for assistance and providing support to Detectives and Officers working on Child Abuse cases.

While it would be possible theoretically to determine the percentage of calls related to Child Abuse cases, however, this methodology would be cumbersome and is "not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved." Therefore it should be allowed as an indirect cost shared among all PD programs and activities.

- 6) Police Records Supervisor & Dispatch Supervisor – These positions are supervisors of two support division – Record and Dispatch, which provide support to all Direct Law Enforcement activities and programs, including Child Abuse program.

- i) Activities 1, 2, & 6 - Supervising, scheduling and coordinating activities of the section; developing and implementing policies and procedures; training new personnel are all administrative and supervisory functions, not direct time spent on any specific cost objective or activity/program.
- ii) Activity 7 – Prepares a variety of statistical and written reports should be indirect if the reports are not assignable to a specific program or cost objective and the effort to assign the costs are "not readily assignable without disproportionate effort." If the reports are assignable – they should be direct to those functions.
- iii) Activity 10 – Acts as backup support person over computer system is a task that benefits the entire Police operations system and not a specific unit of cost objective as all divisions require the use of the computer system.

All the activities listed above benefit all PD programs, including the Child Abuse program.

7) Community Services Officer –

- i) Activity 12 – Transportation of evidence to crime labs for analysis, delivers court documents.

These activities should be indirect because it benefits all Cost Objectives including the Child Abuse Mandate program.

Revised %



CITY OF SOUTH LAKE TAHOE
Revision Date: Aug 2, 2013

55% indirect
(see below)

I.1.30

POLICE LIEUTENANT

Class Code:
2595

Bargaining Unit: Police Supervisors' Committee

SALARY RANGE

\$47.34 - \$57.55 Hourly
\$3,787.38 - \$4,604.31 Biweekly
\$8,206.00 - \$9,976.00 Monthly
\$98,472.00 - \$119,712.00 Annually

SUMMARY DESCRIPTION:

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job. Under administrative direction of the Chief of Police, the Police Lieutenant directs, manages, supervises, and coordinates the activities and operations of a division, watch or unit of the Police Department including patrol, crime prevention, investigative and assigned administrative services and functions; coordinates activities with other divisions, watches, City departments, outside agencies and organizations; performs more difficult and responsible law enforcement and crime prevention supervision and planning; and provides highly responsible and complex administrative support to the Chief of Police.

Identifying Characteristics

The Police Lieutenant is considered a Division Manager with responsibility for the management of a Division, watch, or unit of the Police Department that includes several line areas/sections or functional work groups of significant depth and complexity. Responsibilities include overall administration and implementation of the Division, watch, or unit including development of objectives and design and implementation of supporting units, programs, processes, policies, and/or procedures to successfully achieve those objectives. Incumbents at this level exercise discretion in applying general goals and policy statements and in resolving organizational and service delivery problems. Incumbents organize and direct the work of subordinate staff, assume significant responsibility for a variety of personnel activities in such areas as selection, training, and disciplinary actions, and assume significant responsibility for the preparation and administration of the assigned budget.

REPRESENTATIVE DUTIES: 7/13 total representative duties are indirect =

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Accepts management responsibility for activities, operations and services of an assigned program area including field operations, traffic, administration and criminal investigations; participates in the development and implementation of Departmental policies and procedures; works directly with sworn and non-sworn personnel in the interpretation of City and department policies; coordinates activities with other divisions, watches, City departments, outside agencies and organizations.
2. Plans, coordinates and reviews the work plan for areas of assigned responsibility; supervises and participates in investigative work; receives, prioritizes and coordinates response to complaints, emergency situations and investigations; supervises and coordinates the allocation of assigned personnel and equipment to calls for service, case investigations and administrative issues; inspects departmental equipment and ensures that deficiencies are corrected.
3. Monitors and evaluates assigned activities; establishes standards and performance for division personnel and programs.

40%

See more duties next

- 4. Reviews and evaluates work methods and procedures for improving organizational performance; assists in the training and evaluation of Department personnel; conducts and participates in investigations involving department personnel; receives and reviews reports from subordinate staff; participates in the preparation and maintenance of reports and records.
- 5. Participates in conferences and meetings with other law enforcement services, other City departments and civic groups on matters of mutual interest.
- 6. Monitors federal and state legislation and ensures Departmental compliance.
- 7. Responds to difficult inquiries and complaints; represents the Department with other law enforcement services and allied agencies, other City departments, civic groups and the public.
- 8. Monitors Police facility security; deploys personnel to handle emergency problems and assumes overall command of critical incidents.
- 9. Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff and the public.
- 10. Assists in writing and evaluating the department budget; manages assigned division budget.
- 11. Has administrative control of SWAT, CNT, Reserves, K-9 programs, FTO and Defensive Tactics.
- 12. Develops, prepares and monitors various criminal justice grant projects.
- 13. May serve as Acting Chief of Police in the absence of the Chief of Police.
Performs related duties as required.

1/6
1/6
1/6

QUALIFICATION:

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

- Modern principles, practices and techniques of police administration, organization and operation.
- Methods and techniques of supervision, training and motivation.
- Principles and practices of program development, administration and evaluation.
- Administrative and technical aspects of crime prevention and law enforcement activities including investigation and identification, patrol, traffic control, juvenile programs, record keeping, automated records systems, search and seizure, code violations and care and custody of persons and property.
- Applicable Federal, State and local laws, codes and regulations.
- Principles of law enforcement information systems, including a computer and applicable software.
- Occupational hazards and standard safety practices.
- Departmental organization, policies and regulations.
- Rules of arrest and evidence and court procedures.

Ability to:

- Plan, organize, direct and evaluate the work of subordinate staff.
- Gather and analyze complex law enforcement issues, evaluate alternative facts and reach sound conclusions.
- Make adjustments to standard operating procedures as necessary to improve organizational effectiveness.
- Supervise, train and motivate assigned staff.
- Act quickly and calmly in emergency situations.
- Facilitate group participation and consensus building.
- Apply applicable laws, codes and regulations.
- Prepare clear and accurate reports.
- Deal tactfully and courteously with the public.
- Analyze budget and technical reports.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience Guidelines - *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Education/Training:

Equivalent to an Associate's degree from an accredited college or university with major course work in criminal justice, public administration, or a related field. A Bachelor's degree is desirable.

Experience:

Five years of increasingly responsible experience in a sworn capacity in law enforcement including two years of responsible administrative and supervisory experience at the Police Sergeant level.

License or Certificate:

Possession of a valid California or Nevada driver's license
Possession of a P.O.S.T. Advanced Certificate.

PHYSICAL DEMANDS-WORKING CONDITIONS:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Standard office setting, reactive emergency, natural or man-made disaster, and routine peace keeping environments with travel to various locations to attend meetings or respond to major crime scenes, disasters or critical incidents; the employee is occasionally exposed to outside weather conditions; occasionally exposed to fumes or airborne particles, toxic or caustic chemicals, extreme cold, extreme heat, risk of electrical shock, risk of radiation, and vibration; the noise level in the work environment is usually moderate; however, the noise level is occasionally very loud due to sirens, firearm training, etc.; incumbents may be required to work extended hours including evenings and weekends and may be required to travel outside City boundaries to attend meetings.

Physical: Primary functions require sufficient physical ability to work in an office setting; walk, stand, or sit for prolonged periods of time; occasionally stoop, bend, kneel, crouch, reach, and twist; occasionally climb and balance; regularly push, pull, lift, and/or carry light to moderate weights; frequently lift and/or move moderate to heavy weights; occasionally lift and/or move heavy weights; operate office equipment including use of computer keyboard; requires a sense of touch, finger dexterity, and gripping with hands and fingers; ability to speak and hear to exchange information; ability to operate a vehicle to travel to various locations; ability to operate and use specialized law enforcement tools and equipment including guns and handcuffs.

Vision: See in the normal visual range with or without correction.

Hearing: Hear in the normal audio range with or without correction.

FLSA Designation: Exempt

revise %



CITY OF SOUTH LAKE TAHOE
Revision Date: Feb 21, 2014

45% indirect
(see below)

I.1.30

POLICE SERGEANT

Class Code:
3800

Bargaining Unit: Police Supervisors' Committee

SALARY RANGE

\$38.60 - \$46.92 Hourly
\$3,088.15 - \$3,753.23 Biweekly
\$6,691.00 - \$8,132.00 Monthly
\$80,292.00 - \$97,584.00 Annually

SUMMARY DESCRIPTION:

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

Summary Description

Under general direction of assigned Police Lieutenant, the Police Sergeant plans, directs, supervises and coordinates the activities of an assigned patrol shift and/or of designated assignment(s) within the Police Department or other City related activity, and participates as a member of the department's management team effort.

Identifying characteristics

The Police Sergeant is the first supervisory level within the Police Department. This class level recognizes supervisory positions that plan, assign, and evaluate the work of subordinates and are responsible for a major departmental work unit or section. Incumbents at this level typically participate in the more complex functions of the work unit, including administrative and technical duties, in addition to having direct supervisory responsibility over both sworn and non-sworn personnel.

REPRESENTATIVE DUTIES:

11/25 representative duties are indirect =

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

20%

1. Participates in the planning, organizing and development of operational procedures.
2. Supervises the activities of assigned personnel and/or day-to-day operations as a shift Watch Commander; inspects equipment and personnel at roll call, takes roll call, assigns equipment, briefly watches personnel on the status of crimes and other important events that should be called to their attention, and assigns police officers to their beats.
3. Supervises police officers assigned to patrol; organizes shift schedules and assignments of responsibility; assigns special traffic details, and personally supervises control of traffic in emergency situations; assists in the organization of, and supervises, radar and selective enforcement squads; patrols assigned area to supervise police officers in performance of their duties; gives advice and assistance when necessary and may assume command in the more serious offenses.
4. Plans, coordinates, and reviews the work plan for areas of responsibility assigned to subordinates; receives, prioritizes, and coordinates responses to complaints, emergency situations, and investigations; supervises and coordinates the allocation of assigned personnel and equipment to calls for services, case investigations, and administrative issues; inspects departmental vehicles and other equipment to ensure that deficiencies are corrected.
5. Assumes responsibility for the public information needs of the department; works with the press to explain and highlight department activities.
6. Supervises and participates in the investigation of all routine/complex extended investigations, including crimes against property, persons, narcotics and vice-related crimes in the City and tasks

See more duties next

appropriate enforcement action when violations are found; cooperates with law enforcement officers from adjacent municipal, county and State jurisdictions; is responsible for intelligence activities including gathering evidence, locating and questioning witnesses; supervises surveillance of suspected criminal activity.

7. Responds to inquiries and complaints.
8. Directs and assists in the training development of subordinate personnel.
9. Reviews and evaluates work methods and procedures for improving organizational performance; assists in the training and evaluation of Department personnel; conducts and participates in investigations involving departmental personnel; receives and reviews reports for subordinate staff; participates in the preparation and maintenance of reports and records.
10. Assumes responsibility for specialized assignments, as directed, such as Police Reserves, Community Services Officers, SWAT, crime prevention, training, etc; participates in and supervises the activities of team members.
11. Prepares recommendations for budget and personnel needs.
12. Assists in the recruitment, selection and hiring of new personnel.
13. Coordinates police activities with other units in the Police Department, City departments and divisions.
14. Coordinates functions of the unit with other law enforcement agencies.
15. Supervises, trains and evaluates subordinate personnel.
16. May exercise field supervision over investigating personnel on an assigned watch.
17. Supervises and participates in investigating the background of applicants for police department vacancies.
18. Assists motorists, especially during snow conditions.
19. Conducts a continuing review of division activities to identify problems and develop recommendations for improving services.
20. Conducts investigations of internal affairs and citizen complaints, as necessary.
21. Personally conducts investigations and special studies requiring a high level of discretion.
22. Speaks before groups and represents the Department and City at meetings and conferences.
23. Maintains statistical records for the unit.
24. Checks and monitors the safe operation of all Police vehicles and other equipment.
25. Responds to emergencies when off duty.
26. Performs related duties as required.

QUALIFICATION:

Knowledge of:

Modern police practices, techniques and methods.
 Principles and practices of organization and personnel management.
 Principles of supervision, training, and motivation.
 Technical and administrative aspects and phases of crime prevention and law enforcement including investigation and identification, patrol, traffic control, juvenile programs, record keeping, automated records systems, search and seizure, code violations, and care and custody of persons and property.
 Operating characteristics of law enforcement information systems.
 Pertinent federal, state and local laws and ordinances, particularly with reference to apprehension, arrest, search and seizure, traffic and evidence.
 Police department organization, rules, regulations, policies, and procedures.
 Functions and objectives of the police department and other local, state and federal agencies.
 Use and care of firearms and other modern police equipment.
 First aid and CPR techniques.
 Occupational hazards and standard safety practices.

Ability to:

Supervise, train and evaluate assigned staff.
 Know and understand all aspects of a sworn Police Officer's job.
 Analyze work papers, reports and special projects.
 Remember accounts given by witnesses.
 Identify crime suspects.
 Interpret and apply the law to field situations.
 Conduct surveillance.
 Solve crime situation problems.

Problem solve crime situations.
 Explain the law to the public.
 Obtain information through interview and interrogation and to deal firmly and courteously with the public.
 Analyze crime and service patterns and to develop effective, tactical responses.
 Meet and maintain required peace officer employment standards to safely and effectively perform assigned duties.
 Meet and maintain departmental firearms qualifications standards.
 Analyze situations quickly and objectively and determine proper course of action.
 Effectively use a variety of departmental computer and computer-related equipment.
 Properly interpret and make decisions in accordance with laws, regulations and policies.
 Recommend improvements in unit and departmental operations and in the rules, regulations and policies.
 Undertake and satisfactorily complete required and assigned in-service training programs.
 Be sensitive to various cultural and ethnic groups present in the community.
 Communicate clearly and concisely, both orally and in writing.
 Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience -

Required minimum qualifications to be eligible for promotion to the rank of Police Sergeant:

Experience:

- Three years of full-time experience as a designated peace officer, as defined by California Penal Code section 830.1.
- Successful completion of probation as a Police Officer with the City of South Lake Tahoe.

License or Certificate:

- Possession of California P.O.S.T. Intermediate Certificate (or higher California POST certification).
- Possession of a valid California or Nevada driver's license.

Required minimum qualifications to be eligible to test for the position of Police Sergeant:

Experience*:

One year of full-time experience as a designated peace officer with the City of South Lake Tahoe.
 *Applicants successfully passing the initial testing process (which may include a written exam or other practical examination) who are expected to meet the full promotional minimum qualifications within 12 months of the final filing date, will be allowed to move forward to the interview panel process. Upon full verifiable attainment of the promotional minimum qualifications, candidate names will be included in the "certified list of eligible candidates" to the department to be considered for promotional opportunities.

Open Recruitment Process

At the discretion of the Chief of Police, if a recruitment/testing process conducted internally does not result in a sufficiently broad candidate pool, a follow-up recruitment/testing process may be conducted open to external candidates. If this process is conducted within three months of the internal promotional process, all successful internal candidates will not need to apply or test again but will be merged into the new certified eligibility list based on overall test score. In the event of equal test scores, an SLTPD incumbent candidate shall be given preference.

Relative to external candidates, the following minimum requirements are required to apply:

Experience:

- Applicants must be currently employed by, or within two years of separated service from, a California law enforcement agency.
- Three years of full-time experience as a sworn peace officer, as defined in California Penal Code section 830.1.
- Minimum of one year experience at the rank of sergeant or above with a California law enforcement agency.

License or Certificate:

- Possession of an active California P.O.S.T. Intermediate Certificate (or higher California POST certification), which will still be active 12 months beyond date of application.
- Possession of a valid California or Nevada driver's license (or possession of a valid driver's license from another State, must obtain a California or Nevada driver's license prior to appointment).

PHYSICAL DEMANDS-WORKING CONDITIONS:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Reactive emergency, natural or man-made disaster, and routine peace keeping environments with travel from site to site; the employee is regularly exposed to outside weather conditions; occasionally exposed to fumes or airborne particles, toxic or caustic chemicals, extreme cold, extreme heat, risk of electrical shock, risk of radiation, and vibration; exposed to potentially hostile environments; extensive public contact; the noise level in the work environment is usually moderate; however, the noise level is occasionally very loud due to sirens, firearm training, etc.; incumbents required to work various shifts, including evenings and weekends, and may be required to travel outside City boundaries to attend meetings.

Physical: Primary functions require sufficient physical ability to work in a law enforcement setting; an office setting; restrain or subdue individuals; walk, stand, sit, or run for prolonged periods of time; occasionally stoop, bend, kneel, crouch, reach, and twist; occasionally climb and balance; regularly push, pull, lift, and/or carry light to moderate weights; frequently lift and/or move moderate to heavy weights; occasionally lift and/or move heavy weights; operate office equipment including use of computer keyboard; requires a sense of touch, finger dexterity, and gripping with hands and fingers; ability to speak and hear to exchange information; ability to operate a vehicle to travel to various locations; ability to operate and use specialized law enforcement tools and equipment including guns and handcuffs.

Vision: See in the normal visual range with or without correction.

Hearing: Hear in the normal audio range with or without correction.

FLSA Designation: Non-Exempt

Revise 5%



COMMUNITY SERVICE OFFICER

5% indirect (see below)

I.1.30

Class Code: 5601

Bargaining Unit: Police Employees' Association

CITY OF SOUTH LAKE TAHOE
Revision Date: Nov 15, 2007

SALARY RANGE

\$21.69 - \$26.36 Hourly
\$1,734.92 - \$2,108.77 Biweekly
\$3,759.00 - \$4,569.00 Monthly
\$45,108.00 - \$54,828.00 Annually

SUMMARY DESCRIPTION:

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

Summary Description

Under supervision of assigned supervisory or management staff, performs a wide variety of non-sworn police work related to enforcement of City ordinances, codes, laws, regulations and validation programs affecting the esthetic health & welfare and public peace and safety of the City of South Lake Tahoe.

Areas of responsibility include on-street and off-street parking including interpretation and enforcement of protocols related to parking enforcement; vacation home rentals, nuisance abatement, abandoned vehicle abatement and other public service areas; administrative, clerical and paraprofessional non-sworn police work involving the processing and maintenance of departmental reports, records and files; greets and responds to citizens' requests at the department's reception counter; and performs a variety of traffic control, and other duties not requiring Peace Officer status.

Identifying characteristics

Community Services Officer is a journey level position assigned a full range of enforcement duties with minimal assistance or direction; work independently and exercise sound judgment in the application of policies and procedures related to issuing notice of violations to code enforcement and citations, towing, traffic control, and recordkeeping responsibilities related to parking and code enforcement. Incumbent is expected to become increasingly knowledgeable of state and city laws, ordinances, procedures and practices pertaining to code enforcement, vehicles, and parking enforcement. Performs technical and paraprofessional non-sworn duties in support of Police Department operations.

REPRESENTATIVE DUTIES:

1/17 total representative duties is indirect = 5%

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Performs a variety of record keeping, filing, indexing and other general clerical work.
2. Take photos of identified violations and submit Notice of Violation
3. Directs removal of parked vehicles that pose a hazard.
4. May provide traffic control.
5. Learns to take statements, prepares criminal and traffic reports and makes court appearances as required.
6. Assists in snow removal activities including traffic control.
7. Assists the general public at the counter by accepting fees for a variety of items, such as vehicle impound releases, booking fees and processing receipts and explaining police procedures.
8. Operates a computer data entry terminal.

See more duties next page

50%
Reduce all other categories

9. May assist in training new employees in the processing of records, as required.
10. Performs parking enforcement, follows up on abandoned vehicles or assists in traffic control at vehicle accident scenes.
11. Responds to traffic accident scenes, assists with traffic control and with name exchanges.
12. Transports evidence to designated crime labs for analysis, as necessary; delivers court documents and serves subpoenas as assigned.
13. Patrols assigned areas (both walking and motorized patrol), identify parking and code violations and issue overtime parking citations.
14. May perform other non-criminal enforcement activities, such as enforcing City Code and zoning enforcement activities.
15. Assists at public counter in taking fingerprints and/or taking reports of crimes.
16. Issues administrative citations.
17. Collects meter funds
18. Performs related duties as required.

QUALIFICATION:

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

Office methods and procedures, telephone and receptionist techniques.
Correct English usage, spelling, punctuation and grammar.
Public records acts and penal code sections.
City ordinances
Criteria that determines an emergency or non-emergency situation.
Computerized records system.
Geographic features and streets of South Lake Tahoe.
Positive telephone technique.
Principles of customer service, including conflict resolution principles
Techniques for interacting effectively with a variety of individuals from various socio-economic, cultural and ethnic backgrounds.

Ability to:

Know and understand all aspects of police operations.
Intermittently analyze work papers, reports and special projects.
Remember accounts given by witnesses.
Identify crime suspects.
Interpret and apply the operational procedures and the law to field situations.
Observe while in the field and problem solve field situations.
Explain law to the public.
Understand and follow both oral and written instructions.
Speak clearly and precisely.
Work under pressure, exercise good judgment and make sound decisions in emergency situations.
Work irregular hours and shift work, as necessary.
Effectively communicate with and elicit information from upset and irate citizens.
Operate the computerized records system.
Exercise independent judgment and work with a minimum of supervision.
Enforce the laws, regulations and ordinances governing parking in a tactful, firm and impartial manner.
Operate a motor vehicle safely.
Work independently in carrying out assigned duties in a variety of weather conditions.
Operate office equipment quickly, accurately, and, at times, concurrently.
Communicate clearly and concisely, both orally and in writing.
Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience Guidelines - Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Community Services Officer

Education/Training:

Equivalent to the completion of the twelfth grade.

Experience:

One year experience in a position with substantial public contact, police clerical positions, or a related field.

License or Certificate:

Possession of a California or Nevada driver's license.

PHYSICAL DEMANDS-WORKING CONDITIONS:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in an office and field environment; travel to different sites; exposure to inclement weather conditions; exposure to irate and abusive individuals; exposure to mechanical hazards and to hazardous traffic conditions; limited exposure to hazardous materials; work and/or walk on various types of surfaces including slippery or uneven surfaces and rough terrain.

Physical: Primary functions require sufficient physical ability and mobility to work in an office and field setting; to walk or sit for prolonged periods of time; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; to operate assigned equipment and vehicle; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction.

Hearing: Hear in the normal audio range with or without correction.

FLSA Designation: Non-Exempt

CITY OF SOUTH LAKE TAHOE

Audit Report

INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM

Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168
(formerly 11161.7), 11169, 11170, and 11174.34 (formerly
11166.9) as added and/or amended by various legislation

July 1, 1999, through June 30, 2012



BETTY T. YEE
California State Controller

May 2018

- a. Compensation of employees for the time devoted and identified specifically to the performance of those awards.
- b. Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.
- c. Equipment and other approved capital expenditures.
- d. Travel expenses incurred specifically to carry out the award.
- e. Minor items. Any direct costs of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives."

The Cost Objective in this claim for the Child Abuse program or project is the costs of the Child Abuse Investigative program: primarily to determine if the case was founded, unfounded or inconclusive.

The SCO determined the direct costs were performed by the Officer/Detective, the Sergeant and Records staff. We agree.

INDIRECT COSTS:

According to the OMB A-87/2 CFR Part 200:

F. Indirect Costs

General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective; and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved."

A "final cost objective" is defined by 2 CFR Part 200 (page 210) "g. Cost Objective means a function, organizational subdivision, contract, Federal award, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, projects, jobs, and capitalized projects."

The Indirect Costs, are according to the instructions, "costs incurred for a common or joint purpose, benefiting more than one cost objective and not readily assignable to the cost objectives without effort disproportionate to the results achieved."

DISPATCH/COMMUNICATIONS and PROPERTY/EVIDENCE staff do not directly perform the cost objective of this program, which is primarily to conduct Child Abuse Investigations. However, they do support/benefit the Child Abuse COST OBJECTIVE and DIRECT COSTS by providing reception and clerical assistance/evidence storage and processing necessary for this program. Their activities do not benefit only one cost objective – but a multitude of programs including Drunk Driving, Domestic Violence, Homicides, Sexual Assaults, Missing Persons, etc.

2 CFR Part 200 (on page 136) Sect. 200.413 (c) The salaries of administrative and clerical staff should normally be treated as indirect costs."



PUBLIC SAFETY DISPATCHERS: Dispatch staff is a support/clerical division – functioning primarily as receptionists for all the sworn staff of the department and they benefit more than one “cost objective”. They answer for all types of calls for service.

Dispatchers (Communication Division) provides necessary support to the Officers who are the direct labor of the cost objective /mandate (Child Abuse Investigations). The Officer would not be able to obtain the call for service or initiate the case without the efforts of the dispatch staff as noted by Lieutenant Laney in our October 10, 2017 meeting. They assign and track the case number and monitor the officers in the field in their commission of their direct duties and investigations, including Child Abuse Investigations.

During Child Abuse Investigations, the officer is in constant contact with the dispatch staff – receiving the information and request for service from dispatch, notifying dispatch of their location, arrival time, departure time from the call and notifying them of the status of the investigation or if any additional assistance is needed. The Dispatchers – or Communications Division – is the liaison between the public and the sworn officer, as well the sworn officer and command/support staff. They are not the ones providing the direct service – the sworn officers are.

Public Safety Dispatcher - The Dispatcher is necessary support for all Police Officers working on all types of programs and cases. They do not support any one specific program or activity, but provide benefit to all cost objectives. All their duties (See attached Job Description Activities 1-11), ranging from answering, logging, relaying information from all incoming calls (911) and non-emergency calls from the public pertain to a variety of the department’s programs and cost objectives. These include Child Abuse calls for assistance and providing support to Detectives and Officers working on Child Abuse cases.

While it would be possible theoretically to determine the percentage of calls processed that were generated by Child Abuse cases and to develop a percentage developed to allocate their costs, the level of effort to embark on such a project would be “disproportionate to the results achieved.” Therefore, it should be allowed as an indirect cost shared among all direct PD programs.



EVIDENCE TECHNICIANS: The Evidence department is also similarly a support division. The Evidence Technicians store, maintain, and process evidence for all types of cases and programs, including the Child Abuse program. Their mission is to provide support to all the sworn staff of the department and their work benefits more than one “cost objective”.

The Evidence staff benefits the Child Abuse Investigation program COST OBJECTIVE as well as other law enforcement programs such as Missing Persons, Theft, DUI, murder, rape, drugs and other types of cases/programs. They provide evidence storage, processing and inventorying for ALL types of programs and cases.

While it would be theoretically possible to determine what percentage of evidence is generated by Child Abuse Cases, this methodology would be cumbersome and is “not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.” Therefore, these positions, like the Public Safety Dispatcher staff, should be allowed as an indirect cost shared among all PD programs and activities.

Thank you for taking our comments into consideration. Please let us know if there is any additional documentation or support you require to approve these requests.

Please feel free to contact me at (530) 542-7402 or our consultant Annette Chinn at (916) 939-7901 with any questions.

Sincerely,


Debbie McIntyre
Finance Director

EXHIBIT B

CITY OF FRESNO

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 2008, through June 30, 2012



BETTY T. YEE
California State Controller

May 2015

The following table summarizes the audit adjustments:

	Fiscal Year				Total
	2008-09	2009-10	2010-11	2010-11	
→ Allowable indirect cost rate	71.25%	73.60%	104.00%	89.20%	
Less claimed indirect cost rate	(75.90)%	(82.40)%	(120.60)%	(102.50)%	
Unallowable indirect cost rate	(4.65)%	(8.80)%	(16.60)%	(13.30)%	
Allowable salaries	x \$ 71,412	x \$ 80,131	x \$ 80,237	x \$ 93,901	
Audit adjustment	\$ (3,321)	\$ (7,052)	\$ (13,319)	\$ (12,489)	\$ (36,181)

The parameters and guidelines state, "Actual costs must be traceable and supported by source documents that show the validity of such costs. . . ." The parameters and guidelines also state that counties may claim indirect costs using the procedures provided in OMB Circular A-87.

Recommendation

We recommend that the city prepare ICRPs that are supported by its expenditure ledgers and inclusive of all departmental costs. We also recommend that the city allocate costs consistently between fiscal years in accordance with OMB Circular A-87.

City's Response

The city has no changes to the finding.

INDIRECT COST RATE PROPOSAL

City of Fresno

Police (SCO AUDITED RATE)

Fiscal Year
2008-09

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$87,426,761		\$23,730,270	\$71,178,258
Overtime	\$3,117,879	\$3,117,879		
Benefits 24.2%	\$21,144,695		\$5,739,310	\$15,405,385
Total	\$111,689,335	\$3,117,879	\$29,469,580	\$86,583,643
Services & Supplies				
Prof Svcs/Consulting - Outs	\$36,100			\$36,100
Prof Svcs (Non-Consulting)	\$710,128		\$710,128	
Outside Legal Services	\$188,934		\$188,934	
Hazardous Waste Managem	\$24,235		\$24,235	
Specialized Services /Tech	\$247,777		\$247,777	
Utilities	\$188,143		\$188,143	
Landscaping & Grounds Mi	\$7,680		\$7,680	
O/S Repair & Maint-Other I	\$64,530		\$64,530	
Service Contracts-Office Eq	\$566,819		\$566,819	
O/S Repair & Maint.--Vehic	\$13,486		\$13,486	
O/S Repair & Maint.--Equip	\$17,171		\$17,171	
Space Rentals	\$598,975		\$598,975	
Equipment Rentals--Ex Offi	\$120		\$120	
Buildings & Improvements	\$13,128	\$12,865	\$263	\$0
Communications	\$4,851		\$4,851	
Printing & Binding--O/S Ve	\$3,412		\$3,412	
Training	\$92,275		\$92,275	
Travel & Conference	\$79,236		\$79,236	
Misc. Subsistence Expense	\$2,286		\$2,286	
Mileage Reimbursement-Nt	\$9,082		\$9,082	
Clothing & Personal Suppli	\$53,688		\$53,688	
Office Equipment--Under 3	\$10,600	\$9,893	\$707	\$0
Copiers	\$43,080	\$34,464	\$8,616	\$0
Freight	\$334		\$334	
Small Tools For Field Oper	\$2,480		\$2,480	
Postage	\$22,338		\$22,338	
Office Supplies	\$231,976		\$231,976	
Photographic Supplies & Pr	\$30,803		\$30,803	
Office Equipment Rentals	\$3,638		\$3,638	
Computer Software	\$11,630	\$9,304	\$2,326	
Spec Operating Materials	\$54,192		\$54,192	
Cleaning & Janitorial Suppl	\$1,300		\$1,300	
Specialty Chemicals & Gas	\$13,872		\$13,872	
Materials & Parts--Vehicles	\$64,691		\$64,691	
Materials & Parts--Equipme	\$95,252		\$95,252	
Provisions & Forage	\$13,602		\$13,602	
Ammunition	\$89,673		\$89,673	
Athletic & Recreation	\$15,308			\$15,308
Laboratory & Medical Supp	\$7,685		\$7,685	
Oils & Lubricants	\$1,316		\$1,316	
Gasoline	\$78,738		\$78,738	
New Machinery & Equipme	\$206,448	\$192,684	\$13,763	
Equipment	\$4,900	\$4,573	\$327	\$0
Furniture & Fixtures	\$5,819	\$5,431	\$388	\$0
Contract Construction				
County Jail Booking Fees	\$133,344			\$133,344
Outside Agency Support	\$117,333			\$117,333
Miscellaneous Expenditures	\$100			\$100
Taxes & Bond Premiums	\$1,918			\$1,918
Petty Cash--Initial/Increase	\$164,549			\$164,549
Membership & Dues	\$3,749	\$3,749		
Subscriptions & Publication	\$7,782		\$7,782	
Water Purchases	\$778		\$778	
Interdepartmental Charges	\$17,624,306		\$17,624,306	
Total	\$21,985,678	\$272,965	\$21,243,973	\$468,741
Capital Expenditures				
Total				
Total Expenditures	\$133,675,013	\$3,390,844	\$50,713,553	\$87,052,383
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	\$133,675,013	\$3,390,844	\$50,713,553	\$87,052,383

ICRP RATE = 71.25%
(Rate is Based on Salaries)

$\frac{\$50,713,553}{\$71,178,258} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$

City of Fresno
Police (SCO AUDITED RATE)

Fiscal Year
2008-09

100% Admin. or Support Staff
Annual Salary

Name/Position	Annual Salary
Account Clerk II	\$32,604
Accountant Auditor II (2)	\$103,080
Accounting Technician	\$39,324
Admin Clerk II (43)	\$1,295,160
Administrative Manager	\$70,044
Community Coordinator (2)	\$140,088
Community Services Officer II (41)	\$1,541,436
Computer Systems Specialist II (3)	\$168,948
Computer Systems Specialist III (2)	\$126,696
Criminalist	\$65,148
Data Base Administrator	\$73,584
Deputy Police Chief (5)	\$477,330
Emergency Services Comm. Supr. (6)	\$347,400
Emergency Services Dispatcher 1/II (75)	\$3,276,900
Emergency Services Dispatcher III (18)	\$881,064
Executive Assist to Director (2)	\$95,676
Grant Writer	\$70,044
Helicopter Mechanic	\$47,112
Helicopter Mechanic Ldwrkr	\$51,948
Identification Technician II (17)	\$834,156
Identification Technician III (4)	\$205,776
Information Services Manager	\$70,044
Laborer (11)	\$354,288
Life Skills Instructor (15)	\$709,740
Maintenance & Service Worker (2)	\$55,752
Management Analyst II (6)	\$310,104
Management Analyst III (3)	\$210,132
Networks Systems Specialist	\$63,348
Phlebotomist	\$35,604
Police Captain (7)	\$810,012
Police Chief	\$161,616
Police Data Transcriptionist (5)	\$181,740
Police Lieutenant (20)	\$2,009,520
Police Sergeant (32)	\$2,613,120
Police Specialist (21)	\$1,422,288
Police Tech Services Manager	\$70,044
Programmer/Analyst II (4)	\$225,264
Programmer/Analyst III	\$63,348
Programmer/Analyst IV	\$68,028
Property & Evidence Tech (4)	\$165,744
Public Affairs Officer (2)	\$140,088
Rangemaster (3)	\$154,332
Records Supervisor (9)	\$496,692
Secretary	\$36,348
Senior Account Clerk (5)	\$178,860
Senior Accountant-Auditor	\$58,236
Senior Admin Clerk (43)	\$1,423,644
Senior Secretary (4)	\$159,744
Senior Storeskeeper	\$41,436
Senior Comm. Services Officer (21)	\$848,988
Senior Property & Evidence Tech. (2)	\$91,104
Staff Assistant (7)	\$274,512
Supervising Identification Tech (3)	\$170,676
Utility Leadworker (3)	\$112,356
TOTAL INDIRECT SALARIES	\$23,730,270

# per position authorizaiton	rf	Status	Position	full/ pt
1		A	Account Clerk II	F
2		A	Accountant-Auditor II	F
1		A	Accounting Technician	F
45		A	Administrative Clerk II	P
1		A	Administrative Manager	F
2		A	Code Enforcement Specialist	F
2		A	Community Coordinator	F
1		A	Community Sanitation Manager	F
1		A	Community Sanitation Sup I	F
43		A	Community Services Officer II	F
3		A	Computer Systems Spec III	F
2		A	Computer Systems Specialist II	F
1		A	Criminalist	F
1		A	Database Administrator	F
5		A	Deputy Police Chief	F
6		A	Emergency Svcs Comm Sup	F
77		A	Emergency Svcs Dispatcher II	F
18		A	Emergency Svcs Dispatcher III	F
2		A	Executive Asst to Dept Dir	F
1		A	Grant Writer	F
1		A	Helicopter Mechanic	F
1		A	Helicopter Mechanic Ldwrkr	F
18		A	Identification Technician II	F
4		A	Identification Technician III	F
1		A	Information Services Manager	F
11		A	Laborer	P
15		A	Life Skills Instructor	F
2		A	Maintenance & Service Worker	F
6		A	Management Analyst I/II	F
3		A	Management Analyst III	F
1		A	Network Systems Specialist	F
1		A	PAR Program Specialist	F
1		A	Phlebotomist	F
71		A	Police Cadet I	F
6		A	Police Cadet II	F
8		A	Police Captain	F
1		A	Police Chief	F
6		A	Police Data Transcriptionist	F
22		A	Police Lieutenant	F
674		A	Police Officer	F
20		A	Police Officer Recruit	F
98		A	Police Sergeant	F
21		A	Police Specialist	F
1		A	Police Technical Services Mgr	F
4		A	Programmer/Analyst II	F
1		A	Programmer/Analyst III	F
1		A	Programmer/Analyst IV	F
4		A	Property and Evidence Tech	F
2			Public Affairs Officer	F
3		A	Rangemaster/Armorer	F
9		A	Records Supervisor	F
1		A	Secretary	F
5		A	Senior Account Clerk	F
1		A	Senior Accountant-Auditor	F
45		A	Senior Administrative Clerk	F
5		A	Senior Secretary	F
1		A	Senior Storeskeeper	F
21		A	Sr Community Services Officer	F
2		A	Sr. Property and Evidence Tech	F
7		A	Staff Assistant	F
3		A	Supervising Ident Technician	F
3		A	Utility Leadworker	

INDIRECT COST RATE PROPOSAL

City of Fresno

Police (SCO AUDITED RATE)

Fiscal Year
2009-10

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$79,650,431		\$24,358,786	\$65,430,050
Overtime	\$3,144,811	\$3,144,811		
Benefits 29.0%	\$23,093,976		\$7,062,626	\$16,031,350
Total	\$105,889,218	\$3,144,811	\$31,421,412	\$81,461,400
Services & Supplies				
Prof Svcs (Non-Consulting)	\$736,339		\$368,169	\$368,169
Outside Legal Services	\$195,270		\$195,270	
Hazardous Waste Managem	\$1,390		\$1,390	
Specialized Services /Tech	\$252,459		\$252,459	
Utilities	\$183,654		\$183,654	
Landscaping & Grounds Ma	\$13,929		\$13,929	
O/S Repair, Maint & Serv-1	\$74,325		\$74,325	
O/S Repair & Maint-Other 1	\$522		\$522	
Service Contracts-Office Eq	\$437,561		\$437,561	
O/S Repair & Maint.--Vehic	\$5,394		\$5,394	
O/S Repair & Maint.--Equip	\$14,312		\$14,312	
Space Rentals	\$642,426		\$642,426	
Equipment Rentals--Ex Offi	\$502		\$502	
Buildings & Improvements	\$5,314	\$5,208	\$106	\$0
Communications	\$4,593		\$4,593	
Printing & Binding--O/S Ve	\$7,468		\$7,468	
Training	\$41,058		\$41,058	
Travel & Conference	\$28,820		\$28,820	
Misc. Subsistence Expense	\$878		\$878	
Mileage Reimbursement-Nc	\$4,587		\$4,587	
Clothing & Personal Suppli	\$19,292		\$19,292	
Office Equipment--Under 3	\$1,152	\$922	\$230	\$0
Copiers	\$37,263	\$29,810	\$7,453	
Freight	\$42		\$42	
Small Tools For Field Oper	\$1,004		\$1,004	
Postage	\$49,690		\$49,690	
Office Supplies	\$172,276		\$172,276	
Photographic Supplies & Pr	\$152		\$152	
Office Equipment Rentals	\$4,844		\$4,844	
Computer Software	\$1,230	\$984	\$246	
Spec Operating Materials	\$777		\$777	
Cleaning & Janitorial Suppl	\$1,224		\$1,224	
Specialty Chemicals & Gas	\$1,893		\$1,893	
Materials & Parts--Vehicles	\$8,164		\$8,164	
Materials & Parts--Equipme	\$2,210		\$2,210	
Provisions & Forage	\$4,744		\$4,744	
Laboratory & Medical Supp	\$12,906		\$12,906	
Gasoline	\$20		\$20	
New Machinery & Equipme	\$1,665	\$1,554	\$111	\$0
Equipment	\$581	\$542	\$39	
Furniture & Fixtures	\$1,471	\$1,373	\$98	\$0
Contract Construction				
County Jail Booking Fees	\$151,988			\$151,988
Miscellaneous Expenditures	\$48		\$48	
Taxes & Bond Premiums	\$2,099			\$2,099
Petty Cash--Initial/Increase	\$28,793			\$28,793
Membership & Dues	\$5,676	\$5,676		
Subscriptions & Publication	\$2,613		\$2,613	
Water Purchases	\$616		\$616	
Interdepartmental Charges	\$14,151,618		\$14,151,618	
Total	\$17,316,851	\$46,069	\$16,719,734	\$551,049
Capital Expenditures				
Total				
Total Expenditures	\$123,206,069	\$3,190,879	\$48,141,146	\$82,012,449
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	\$123,206,069	\$3,190,879	\$48,141,146	\$82,012,449

ICRP RATE = 73.6%
(Rate is Based on Salaries)

$\frac{\$48,141,146}{\$65,430,050} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$

City of Fresno
Police (SCO AUDITED RATE)

Fiscal Year
2009-10

100% Admin. or Support Staff
Annual Salary

Name/Position	Annual Salary
Accountant Auditor II (2)	\$104,512
Accounting Technician	\$44,874
Admin Clerk II (15)	\$552,517
Administrative Manager	\$99,440
Community Coordinator	\$60,189
Community Services Officer II (8)	\$343,239
Computer Systems Specialist II (2)	\$132,974
Computer Systems Specialist III (2)	\$136,422
Data Base Administrator	\$84,090
Deputy Police Chief (4)	\$587,688
Emergency Services Comm. Supr. (5)	\$325,070
Emergency Services Dispatcher II (57)	\$2,704,687
Emergency Services Dispatcher III (15)	\$823,211
Executive Assist to Director	\$62,989
Grant Writer	\$63,674
Helicopter Mechanic	\$53,946
Helicopter Mechanic Ldwrkr	\$59,491
Identification Technician II (12)	\$603,355
Identification Technician III (4)	\$173,483
Information Services Manager	\$110,508
Laborer (8)	\$284,983
Management Analyst II (5)	\$279,513
Management Analyst III (3)	\$240,674
Networks Systems Specialist	\$72,389
Phlebotomist	\$40,637
Police Captain (7)	\$917,772
Police Chief	\$176,228
Police Data Transcriptionist (2)	\$82,944
Police Lieutenant (17)	\$1,934,890
Police Sergeant (86)	\$8,003,192
Police Specialist (13)	\$1,006,885
Police Tech Services Manager	\$109,026
Programmer/Analyst II (2)	\$167,394
Programmer/Analyst III (2)	\$144,778
Programmer/Analyst IV	\$77,710
Property & Evidence Tech (3)	\$141,912
Public Affairs Officer	\$100,140
Rangemaster (2)	\$113,512
Records Supervisor (7)	\$435,757
Senior Account Clerk (4)	\$161,023
Senior Accountant-Auditor	\$66,532
Senior Admin Clerk (33)	\$1,240,158
Senior Secretary (5)	\$227,098
Senior Storeskeeper	\$47,304
Senior Comm. Services Officer (14)	\$645,653
Senior Property & Evidence Tech. (2)	\$101,325
Staff Assistant (3)	\$133,872
Supervising Identification Tech (3)	\$193,914
Utility Leadworker (2)	\$85,212
TOTAL INDIRECT SALARIES	\$24,358,786

Police

Accountant-Auditor II	\$	52,816	Police Officer Recruit	\$	40,569
Accountant-Auditor II	\$	51,696	Police Officer Recruit	\$	40,011
2	\$	104,512	Police Officer Recruit	\$	40,056
Accounting Technician	\$	44,874	Police Officer Recruit	\$	39,748
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	39,913
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	39,054
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	38,993
Administrative Clerk II	\$	33,792	Police Officer Recruit	\$	37,446
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	33,049	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,446
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,446
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	34,381	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	34,151	Police Officer Recruit	\$	37,271
Administrative Clerk II	\$	31,507	Police Officer Recruit	\$	37,344
Administrative Clerk II	\$	31,334	Police Officer Recruit	\$	37,344
15	\$	552,517	Police Officer Recruit	\$	37,344
Administrative Manager	\$	99,440	Police Officer Recruit	\$	27,924
Code Enforcement Specialist	\$	44,778	Police Officer Recruit	\$	27,536
			Police Officer Recruit	\$	26,539
			Police Officer Recruit	\$	26,504
Community Coordinator	\$	60,189	Police Officer Recruit	\$	24,380
Community Sanitation Manager	\$	76,776	Police Officer Recruit	\$	23,761
Community Sanitation Supervisor I	\$	64,366	25	\$	883,349
Community Services Officer II	\$	42,729	Police Sergeant	\$	93,499
Community Services Officer II	\$	42,930	Police Sergeant	\$	93,499
Community Services Officer II	\$	42,930	Police Sergeant	\$	92,277
Community Services Officer II	\$	42,930	Police Sergeant	\$	93,499
Community Services Officer II	\$	42,930	Police Sergeant	\$	93,499
Community Services Officer II	\$	42,930	Police Sergeant	\$	93,499
Community Services Officer II	\$	42,930	Police Sergeant	\$	93,499
Community Services Officer II	\$	42,930	Police Sergeant	\$	93,499
8	\$	343,239	Police Sergeant	\$	93,499
Computer Systems Specialist II	\$	72,389	Police Sergeant	\$	93,499
Computer Systems Specialist II	\$	60,585	Police Sergeant	\$	93,499
2	\$	132,974	Police Sergeant	\$	92,277
Computer Systems Specialist III	\$	72,389	Police Sergeant	\$	92,318
Computer Systems Specialist III	\$	64,033	Police Sergeant	\$	93,499
2	\$	136,422	Police Sergeant	\$	93,499
Database Administrator	\$	84,090	Police Sergeant	\$	93,499
Deputy Police Chief	\$	147,705	Police Sergeant	\$	93,499
Deputy Police Chief	\$	147,713	Police Sergeant	\$	93,499
Deputy Police Chief	\$	146,463	Police Sergeant	\$	92,544
Deputy Police Chief	\$	145,807	Police Sergeant	\$	94,472
4	\$	587,688	Police Sergeant	\$	92,277
Emergency Services Communications Supervisor	\$	66,171	Police Sergeant	\$	93,499
Emergency Services Communications Supervisor	\$	62,739	Police Sergeant	\$	93,990
Emergency Services Communications Supervisor	\$	66,171	Police Sergeant	\$	93,499
Emergency Services Communications Supervisor	\$	66,171	Police Sergeant	\$	93,499
Emergency Services Communications Supervisor	\$	63,818	Police Sergeant	\$	93,499
5	\$	325,070	Police Sergeant	\$	93,434
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,081
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,583
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,483
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,563
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,477	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,437	Police Sergeant	\$	92,563
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,298
Emergency Services Dispatcher II	\$	49,747	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499
Emergency Services Dispatcher II	\$	49,353	Police Sergeant	\$	92,551

Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,569	Police Sergeant	\$	92,298	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,256	
Emergency Services Dispatcher II	\$	49,186	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,207	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,590	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,956	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	47,262	Police Sergeant	\$	93,304	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	48,363	Police Sergeant	\$	92,298	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	48,700	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,753	Police Sergeant	\$	93,379	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	49,809	Police Sergeant	\$	92,563	
Emergency Services Dispatcher II	\$	47,017	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	46,271	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	48,453	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	46,397	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	45,372	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	44,663	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	46,378	Police Sergeant	\$	90,954	
Emergency Services Dispatcher II	\$	44,307	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	43,889	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	42,749	Police Sergeant	\$	92,915	
Emergency Services Dispatcher II	\$	42,822	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	42,849	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	42,424	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	41,960	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	44,828	Police Sergeant	\$	92,277	
Emergency Services Dispatcher II	\$	42,220	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	41,161	Police Sergeant	\$	92,590	
Emergency Services Dispatcher II	\$	41,950	Police Sergeant	\$	93,499	
Emergency Services Dispatcher II	\$	24,080	Police Sergeant	\$	92,277	
58	\$	2,754,496	Police Sergeant	\$	93,499	
Emergency Services Dispatcher III	\$	55,828	Police Sergeant	\$	93,499	
Emergency Services Dispatcher III	\$	51,701	Police Sergeant	\$	92,850	
Emergency Services Dispatcher III	\$	49,809	Police Sergeant	\$	86,097	
Emergency Services Dispatcher III	\$	55,828	Police Sergeant	\$	85,210	
Emergency Services Dispatcher III	\$	55,828	90	\$	8,003,192	\$93,060.37
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	77,494	
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	55,802	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	76,363	
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	53,296	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	54,323	Police Specialist	\$	77,548	
Emergency Services Dispatcher III	\$	55,828	Police Specialist	\$	77,548	
15	\$	823,211	Police Specialist	\$	77,548	
Executive Assistant to Department Director	\$	62,989	Police Specialist	\$	77,548	
Grant Writer	\$	63,674	Police Specialist	\$	77,548	
Helicopter Mechanic	\$	53,946	13	\$	1,006,885	
Helicopter Mechanic Leadworker	\$	59,491	Police Technical Services Manager	\$	109,026	
Identification Technician II	\$	56,039	Programmer/Analyst II	\$	63,067	
Identification Technician II	\$	56,039	Programmer/Analyst II	\$	59,021	
Identification Technician II	\$	56,040	Programmer/Analyst II	\$	45,306	
Identification Technician II	\$	53,762	3	\$	167,394	
Identification Technician II	\$	49,443	Programmer/Analyst III	\$	72,389	
Identification Technician II	\$	53,194	Programmer/Analyst III	\$	72,389	
Identification Technician II	\$	47,416	2	\$	144,778	
Identification Technician II	\$	50,385	Programmer/Analyst IV	\$	77,710	
Identification Technician II	\$	47,342	Property and Evidence Technician	\$	47,304	
Identification Technician II	\$	45,497	Property and Evidence Technician	\$	47,304	
Identification Technician II	\$	47,131	Property and Evidence Technician	\$	47,304	
Identification Technician II	\$	41,067	3	\$	141,067	

Senior Secretary	\$	45,597
Senior Secretary	\$	44,710
5	\$	227,098
Senior Storeskeeper	\$	47,304
Staff Assistant	\$	44,675
Staff Assistant	\$	44,675
Staff Assistant	\$	44,522
3	\$	133,872
Supervising Identification Technicia	\$	64,638
Supervising Identification Technicia	\$	64,638
Supervising Identification Technicia	\$	64,638
3	\$	193,914
Utility Leadworker	\$	42,606
Utility Leadworker	\$	42,606
2	\$	85,212

INDIRECT COST RATE PROPOSAL

City of Fresno

Police (SCO AUDITED RATE)

Fiscal Year
2010-11

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$73,148,050		\$28,208,876	\$54,941,936
Overtime	\$2,466,266	\$2,466,266		
Benefits 39.0%	\$28,535,333		\$11,004,390	\$17,530,943
Total	\$104,149,649	\$2,466,266	\$39,213,267	\$72,472,879
Services & Supplies				
Prof Svcs/Consulting - Outs	\$9,356		\$4,678	\$4,678
Public Relations & Informa	\$2,500		\$2,500	
Prof Svcs (Non-Consulting)	\$627,724		\$627,724	
Outside Legal Services	\$549,260		\$549,260	
Hazardous Waste Managem				
Specialized Services /Tech	\$195,626		\$195,626	
Utilities	\$568,561		\$568,561	
Landscaping & Grounds Mi	\$17,408		\$17,408	
O/S Repair, Maint & Serv- l	\$21,191		\$21,191	
O/S Repair & Maint-Other l	\$195		\$195	
Service Contracts-Office Eq	\$326,451		\$326,451	
O/S Repair & Maint.--Vehic	\$15		\$15	
O/S Repair & Maint.--Equip	\$25,703		\$25,703	
Space Rentals	\$408,351		\$408,351	
Equipment Rentals--Ex Offi	\$622		\$622	
Buildings & Improvements	\$18,651	\$18,278	\$373	\$0
Communications	\$17,322		\$17,322	
Printing & Binding--O/S Ve				
Training	\$23,424		\$23,424	
Travel & Conference	\$31,697		\$31,697	
Misc. Subsistence Expense	\$188		\$188	
Mileage Reimbursement-Nc	\$3,807		\$3,807	
Clothing & Personal Suppli	\$51,114		\$10,223	\$40,891
Office Equipment--Under 3	\$1,044	\$835	\$209	\$0
Copiers	\$32,281	\$25,825	\$6,456	\$0
Small Tools For Field Oper	\$2,828		\$2,828	
Postage	\$19,155		\$19,155	
Office Supplies	\$147,364		\$147,364	
Office Equipment Rentals	\$3,795		\$3,795	
Computer Software	\$10	\$8	\$2	
Spec Operating Materials	\$303		\$303	
Cleaning & Janitorial Suppl	\$1,012		\$1,012	
Specialty Chemicals & Gas	\$51,741		\$51,741	
Materials & Parts--Vehicles	\$57		\$57	
Materials & Parts--Equipme	\$19,454		\$19,454	
Provisions & Forage	\$1,049		\$1,049	
Inventory	\$959		\$959	
Laboratory & Medical Supp	\$18,466		\$18,466	
Materials & Parts - Bldg &	\$114		\$114	
Oils & Lubricants	\$10		\$10	
Gasoline	\$352		\$352	
New Machinery & Equipme	\$91	\$85	\$6	\$0
Replacement Machinery & l	\$3,419	\$3,191	\$228	\$0
Equipment	\$1,850	\$1,727	\$123	\$0
Furniture & Fixtures	\$1,872	\$1,747	\$125	\$0
County Jail Booking Fees	\$118,422			\$118,422
Outside Agency Support	\$18,784		\$18,784	
Miscellaneous Expenditures				
Taxes & Bond Premiums	\$2,094		\$2,094	
Membership & Dues	\$6,295	\$6,295		
Subscriptions & Publication	\$2,270		\$2,270	
Water Purchases				
Loans Within City	\$56,752			\$56,752
Interdepartmental Charges	\$14,812,500		\$14,812,500	
Total	\$18,223,505	\$57,990	\$17,944,771	\$220,743
Capital Expenditures				
Total				
Total Expenditures	\$122,373,154	\$2,524,256	\$57,158,038	\$72,693,622
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	\$122,373,154	\$2,524,256	\$57,158,038	\$72,693,622

ICRP RATE = 104.0%
(Rate is Based on Salaries)

$\frac{\$57,158,038}{\$54,941,936} = \text{Total Allowable Indirect Costs}$
Total Direct Salaries

City of Fresno
Police (SCO AUDITED RATE)

Fiscal Year
 2010-11

100% Admin. or Support Staff
Annual Salary

Name/Position	Annual Salary
Accountant Auditor II (2)	\$108,912
Accounting Technician	\$42,800
Admin Clerk II (16)	\$531,635
Administrative Manager	\$105,769
Background Investigator (6)	\$164,680
Community Coordinator	\$57,968
Community Sanitation Manager	\$67,544
Community Services Officer II (20)	\$757,462
Computer Systems Specialist II (1)	\$62,278
Computer Systems Specialist III (2)	\$139,820
Contract Law Enf Svcs Coord	\$704
Data Base Administrator	\$79,417
Deputy Police Chief (4)	\$616,134
Emergency Services Comm. Supr. (6)	\$393,134
Emergency Services Dispatcher II (70)	\$3,203,335
Emergency Services Dispatcher III (15)	\$809,851
Executive Assist to Director (2)	\$100,009
Grant Writer	\$60,179
Helicopter Mechanic	\$62,316
Helicopter Mechanic Ldwrkr	\$64,963
Helicopter Pilot	\$64,439
Identification Technician I (1)	\$34,293
Identification Technician II (16)	\$864,933
Identification Technician III (4)	\$207,293
Information Services Manager	\$106,104
Laborer (12)	\$410,048
Law Enforcement Instructor	\$48,713
Management Analyst II (4)	\$226,910
Management Analyst III (3)	\$240,194
Networks Systems Specialist	\$70,730
PAR Program Specialist	\$27,164
Phlebotomist (2)	\$79,136
Police Captain (8)	\$1,124,284
Police Chief	\$184,551
Police Data Transcriptionist (2.5)	\$98,990
Police Lieutenant (20)	\$2,249,605
Police Officer Recruit (9)	\$265,044
Police Sergeant (89)	\$9,736,650
Police Specialist (19)	\$1,506,444
Police Tech Services Manager	\$111,382
Programmer/Analyst II (1)	\$61,464
Programmer/Analyst III (2)	\$145,023
Programmer/Analyst IV	\$78,016
Property & Evidence Tech (1)	\$46,512
Public Affairs Officer (2)	\$126,007
Rangemaster (1)	\$15,110
Records Supervisor (5)	\$269,841
Senior Accountant-Auditor	\$65,673
Senior Admin Clerk (28)	\$978,488
Senior Secretary (4)	\$180,915
Senior Storeskeeper	\$42,383
Services Aide (2) (PT)	\$9,807
Senior Comm. Services Officer (9)	\$480,684
Senior Property & Evidence Tech. (2)	\$111,149
Staff Assistant (7)	\$208,764
Supervising Identification Tech (3)	\$215,361
Utility Leadworker (2)	\$87,866
TOTAL INDIRECT SALARIES	\$28,208,876

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FY 10-11

Police

Accountant-Auditor II	\$	54,055.34	Police Captain	\$	142,451.73
Accountant-Auditor II	\$	54,856.97	Police Captain	\$	141,939.32
2	\$	108,912.31	Police Captain	\$	139,912.29
Accounting Technician	\$	42,799.75	Police Captain	\$	141,836.20
Administrative Clerk II	\$	20,789.88	Police Captain	\$	142,886.03
Administrative Clerk II	\$	23,141.48	Police Captain	\$	149,420.32
Administrative Clerk II	\$	4,140.24	Police Captain	\$	124,122.22
Administrative Clerk II	\$	3,490.39	Police Captain	\$	141,715.64
Administrative Clerk II	\$	36,757.96	Police Captain	\$	142,457.66
Administrative Clerk II	\$	41,206.22	9	\$	1,266,741.41
Administrative Clerk II	\$	3,969.74	Police Chief	\$	184,550.56
Administrative Clerk II	\$	3,838.99	Police Data Transcriptionist	\$	4,005.48
Administrative Clerk II	\$	2,260.98	Police Data Transcriptionist	\$	39,793.42
Administrative Clerk II	\$	4,235.15	Police Data Transcriptionist	\$	7,331.79
Administrative Clerk II	\$	33,048.31	Police Data Transcriptionist	\$	3,672.01
Administrative Clerk II	\$	30,391.65	Police Data Transcriptionist	\$	43,086.37
Administrative Clerk II	\$	34,476.43	Police Data Transcriptionist	\$	4,286.94
Administrative Clerk II	\$	24,171.86	Police Data Transcriptionist	\$	4,145.35
Administrative Clerk II	\$	32,733.51	7	\$	106,321.36
Administrative Clerk II	\$	36,521.76	Police Lieutenant	\$	123,856.05
Administrative Clerk II	\$	34,247.39	Police Lieutenant	\$	124,282.36
Administrative Clerk II	\$	32,792.45	Police Lieutenant	\$	123,352.16
Administrative Clerk II	\$	30,211.26	Police Lieutenant	\$	123,556.82
Administrative Clerk II	\$	3,853.05	Police Lieutenant	\$	123,335.01
Administrative Clerk II	\$	29,769.19	Police Lieutenant	\$	123,852.56
Administrative Clerk II	\$	32,796.96	Police Lieutenant	\$	100,380.57
Administrative Clerk II	\$	32,790.54	Police Lieutenant	\$	94,060.76
23	\$	531,635.39	Police Lieutenant	\$	92,874.41
Administrative Manager	\$	105,768.97	Police Lieutenant	\$	124,926.70
Background Investigator	\$	25,247.20	Police Lieutenant	\$	124,892.96
Background Investigator	\$	24,745.60	Police Lieutenant	\$	121,783.66
Background Investigator	\$	28,006.00	Police Lieutenant	\$	124,837.13
Background Investigator	\$	28,177.60	Police Lieutenant	\$	118,725.79
Background Investigator	\$	28,006.00	Police Lieutenant	\$	125,693.42
Background Investigator	\$	30,497.28	Police Lieutenant	\$	113,309.44
6	\$	164,679.68	Police Lieutenant	\$	118,782.14
Community Coordinator	\$	57,967.58	Police Lieutenant	\$	124,038.09
Community Sanitation Manager	\$	67,543.90	Police Lieutenant	\$	123,064.54
Community Services Officer II	\$	39,873.36	Police Lieutenant	\$	125,014.76
Community Services Officer II	\$	34,278.44	20	\$	2,374,619.33
Community Services Officer II	\$	28,082.50	Police Officer Recruit	\$	50,043.03
Community Services Officer II	\$	13,068.54	Police Officer Recruit	\$	47,962.91
Community Services Officer II	\$	3,102.07	Police Officer Recruit	\$	55,547.66
Community Services Officer II	\$	10,081.65	Police Officer Recruit	\$	130.43
Community Services Officer II	\$	38,095.94	Police Officer Recruit	\$	148.84
Community Services Officer II	\$	48,268.70	Police Officer Recruit	\$	11,422.03
Community Services Officer II	\$	1,168.82	Police Officer Recruit	\$	45,046.08
Community Services Officer II	\$	5,444.66	Police Officer Recruit	\$	54,486.68
Community Services Officer II	\$	44,313.59	Police Officer Recruit	\$	256.45
Community Services Officer II	\$	32,256.09	9	\$	265,044.11
Community Services Officer II	\$	50,176.91	Police Sergeant	\$	5,710.06
Community Services Officer II	\$	9,127.93	Police Sergeant	\$	110,243.49
Community Services Officer II	\$	24,042.91	Police Sergeant	\$	102,700.28
Community Services Officer II	\$	10,061.86	Police Sergeant	\$	117,973.16
Community Services Officer II	\$	38,876.85	Police Sergeant	\$	99,887.95
Community Services Officer II	\$	22,563.71	Police Sergeant	\$	106,438.39
Community Services Officer II	\$	4,312.68	Police Sergeant	\$	91,052.80
Community Services Officer II	\$	48,513.10	Police Sergeant	\$	072 117,625.40

Community Services Officer II	\$	2,918.10	Police Sergeant	\$	47,372.47
Community Services Officer II	\$	27,135.63	Police Sergeant	\$	105,538.70
Community Services Officer II	\$	31,839.06	Police Sergeant	\$	134,177.87
Community Services Officer II	\$	15,273.19	Police Sergeant	\$	104,227.83
Community Services Officer II	\$	6,524.68	Police Sergeant	\$	106,366.22
Community Services Officer II	\$	31,798.90	Police Sergeant	\$	103,642.58
Community Services Officer II	\$	32,549.91	Police Sergeant	\$	116,368.37
Community Services Officer II	\$	23,752.90	Police Sergeant	\$	101,697.86
Community Services Officer II	\$	8,130.09	Police Sergeant	\$	115,597.31
Community Services Officer II	\$	7,598.63	Police Sergeant	\$	84,885.48
Community Services Officer II	\$	42,585.52	Police Sergeant	\$	120,260.78
Community Services Officer II	\$	8,953.00	Police Sergeant	\$	108,289.16
Community Services Officer II	\$	45,241.67	Police Sergeant	\$	106,839.62
33	\$	790,011.59	Police Sergeant	\$	109,531.32
Computer Systems Spec III	\$	70,785.10	Police Sergeant	\$	107,918.68
Computer Systems Spec III	\$	69,034.42	Police Sergeant	\$	114,201.44
2	\$	139,819.52	Police Sergeant	\$	135,452.59
Computer Systems Specialist II	\$	62,277.83	Police Sergeant	\$	113,017.35
Contract Law Enf Svcs Coord	\$	704.00	Police Sergeant	\$	104,022.51
Database Administrator	\$	79,417.34	Police Sergeant	\$	96,244.41
Deputy Police Chief	\$	139,458.25	Police Sergeant	\$	116,522.99
Deputy Police Chief	\$	159,144.47	Police Sergeant	\$	104,878.68
Deputy Police Chief	\$	160,238.01	Police Sergeant	\$	109,064.34
Deputy Police Chief	\$	157,292.95	Police Sergeant	\$	106,402.66
Deputy Police Chief	\$	158,020.68	Police Sergeant	\$	94,670.77
5	\$	774,154.36	Police Sergeant	\$	102,828.42
Emergency Svcs Comm Sup	\$	74,629.64	Police Sergeant	\$	139,212.59
Emergency Svcs Comm Sup	\$	71,885.95	Police Sergeant	\$	109,512.28
Emergency Svcs Comm Sup	\$	90,089.41	Police Sergeant	\$	110,153.88
Emergency Svcs Comm Sup	\$	21,859.51	Police Sergeant	\$	103,587.28
Emergency Svcs Comm Sup	\$	68,942.02	Police Sergeant	\$	101,603.56
Emergency Svcs Comm Sup	\$	65,726.98	Police Sergeant	\$	97,375.88
6	\$	393,133.51	Police Sergeant	\$	103,029.17
Emergency Svcs Dispatcher II	\$	55,403.24	Police Sergeant	\$	99,912.62
Emergency Svcs Dispatcher II	\$	49,882.74	Police Sergeant	\$	131,751.25
Emergency Svcs Dispatcher II	\$	49,822.70	Police Sergeant	\$	101,049.84
Emergency Svcs Dispatcher II	\$	55,113.88	Police Sergeant	\$	137,202.22
Emergency Svcs Dispatcher II	\$	48,075.47	Police Sergeant	\$	126,296.41
Emergency Svcs Dispatcher II	\$	54,508.50	Police Sergeant	\$	108,946.72
Emergency Svcs Dispatcher II	\$	56,179.16	Police Sergeant	\$	111,411.71
Emergency Svcs Dispatcher II	\$	55,289.15	Police Sergeant	\$	106,195.83
Emergency Svcs Dispatcher II	\$	4,913.60	Police Sergeant	\$	102,428.29
Emergency Svcs Dispatcher II	\$	1,967.45	Police Sergeant	\$	106,166.40
Emergency Svcs Dispatcher II	\$	53,462.13	Police Sergeant	\$	97,439.68
Emergency Svcs Dispatcher II	\$	51,679.27	Police Sergeant	\$	111,345.75
Emergency Svcs Dispatcher II	\$	53,109.71	Police Sergeant	\$	100,344.48
Emergency Svcs Dispatcher II	\$	46,447.52	Police Sergeant	\$	103,143.27
Emergency Svcs Dispatcher II	\$	37,083.81	Police Sergeant	\$	107,868.55
Emergency Svcs Dispatcher II	\$	52,845.89	Police Sergeant	\$	102,877.24
Emergency Svcs Dispatcher II	\$	52,274.57	Police Sergeant	\$	95,741.25
Emergency Svcs Dispatcher II	\$	51,502.33	Police Sergeant	\$	104,332.91
Emergency Svcs Dispatcher II	\$	56,744.78	Police Sergeant	\$	101,024.53
Emergency Svcs Dispatcher II	\$	50,236.01	Police Sergeant	\$	60,805.85
Emergency Svcs Dispatcher II	\$	42,158.61	Police Sergeant	\$	132,630.64
Emergency Svcs Dispatcher II	\$	58,763.06	Police Sergeant	\$	133,622.89
Emergency Svcs Dispatcher II	\$	51,745.79	Police Sergeant	\$	132,077.53
Emergency Svcs Dispatcher II	\$	53,632.25	Police Sergeant	\$	160,933.48
Emergency Svcs Dispatcher II	\$	56,082.33	Police Sergeant	\$	140,165.92
Emergency Svcs Dispatcher II	\$	56,934.19	Police Sergeant	\$	99,415.29
Emergency Svcs Dispatcher II	\$	47,162.60	Police Sergeant	\$	104,948.81

Emergency Svcs Dispatcher II	\$	43,512.21	Police Sergeant	\$	100,613.91	
Emergency Svcs Dispatcher II	\$	50,478.26	Police Sergeant	\$	106,231.80	
Emergency Svcs Dispatcher II	\$	51,088.90	Police Sergeant	\$	106,042.44	
Emergency Svcs Dispatcher II	\$	7,004.62	Police Sergeant	\$	100,314.71	
Emergency Svcs Dispatcher II	\$	28,162.61	Police Sergeant	\$	112,831.16	
Emergency Svcs Dispatcher II	\$	34,303.05	Police Sergeant	\$	99,545.67	
Emergency Svcs Dispatcher II	\$	20,648.07	Police Sergeant	\$	100,186.55	
Emergency Svcs Dispatcher II	\$	51,462.08	Police Sergeant	\$	103,423.84	
Emergency Svcs Dispatcher II	\$	43,850.24	Police Sergeant	\$	96,331.10	
Emergency Svcs Dispatcher II	\$	50,152.76	Police Sergeant	\$	113,372.65	
Emergency Svcs Dispatcher II	\$	57,401.53	Police Sergeant	\$	115,216.16	
Emergency Svcs Dispatcher II	\$	27,748.28	Police Sergeant	\$	129,538.33	
Emergency Svcs Dispatcher II	\$	61,701.25	Police Sergeant	\$	104,004.52	
Emergency Svcs Dispatcher II	\$	42,952.18	Police Sergeant	\$	119,864.19	
Emergency Svcs Dispatcher II	\$	49,870.70	Police Sergeant	\$	104,735.21	
Emergency Svcs Dispatcher II	\$	54,788.10	Police Sergeant	\$	101,044.95	
Emergency Svcs Dispatcher II	\$	52,853.04	Police Sergeant	\$	99,778.13	
Emergency Svcs Dispatcher II	\$	52,334.87	Police Sergeant	\$	108,142.63	
Emergency Svcs Dispatcher II	\$	47,836.09	Police Sergeant	\$	110,261.85	
Emergency Svcs Dispatcher II	\$	40,875.57	Police Sergeant	\$	109,754.03	
Emergency Svcs Dispatcher II	\$	50,685.54	Police Sergeant	\$	107,344.39	
Emergency Svcs Dispatcher II	\$	51,025.38	Police Sergeant	\$	109,925.44	
Emergency Svcs Dispatcher II	\$	53,406.97	Police Sergeant	\$	108,072.47	
Emergency Svcs Dispatcher II	\$	50,578.34	Police Sergeant	\$	107,607.36	
Emergency Svcs Dispatcher II	\$	48,896.13	Police Sergeant	\$	107,009.33	
Emergency Svcs Dispatcher II	\$	48,059.49	Police Sergeant	\$	75,433.24	
Emergency Svcs Dispatcher II	\$	48,705.40	Police Sergeant	\$	104,661.17	
Emergency Svcs Dispatcher II	\$	52,796.91	Police Sergeant	\$	102,550.58	
Emergency Svcs Dispatcher II	\$	50,490.60	Police Sergeant	\$	108,932.43	
Emergency Svcs Dispatcher II	\$	50,935.75	\$	108,067.75	\$	109,305.59
Emergency Svcs Dispatcher II	\$	51,380.86	98	\$	10,488,281.77	
Emergency Svcs Dispatcher II	\$	50,488.64	Police Specialist	\$	96,970.32	
Emergency Svcs Dispatcher II	\$	46,540.61	Police Specialist	\$	89,269.51	
Emergency Svcs Dispatcher II	\$	54,895.27	Police Specialist	\$	5,717.05	
Emergency Svcs Dispatcher II	\$	54,330.81	Police Specialist	\$	63,558.87	
Emergency Svcs Dispatcher II	\$	49,967.42	Police Specialist	\$	99,564.77	
Emergency Svcs Dispatcher II	\$	55,120.11	Police Specialist	\$	86,674.47	
Emergency Svcs Dispatcher II	\$	52,225.17	Police Specialist	\$	92,401.71	
Emergency Svcs Dispatcher II	\$	42,163.42	Police Specialist	\$	95,656.94	
Emergency Svcs Dispatcher II	\$	52,475.50	Police Specialist	\$	1,031.48	
Emergency Svcs Dispatcher II	\$	6,900.15	Police Specialist	\$	95,914.46	
Emergency Svcs Dispatcher II	\$	36,925.27	Police Specialist	\$	89,853.75	
Emergency Svcs Dispatcher II	\$	5,317.20	Police Specialist	\$	63,338.62	
Emergency Svcs Dispatcher II	\$	19,454.71	Police Specialist	\$	93,424.66	
71	\$	3,255,810.80	Police Specialist	\$	67,052.46	
Emergency Svcs Dispatcher III	\$	54,597.67	Police Specialist	\$	97,234.80	
Emergency Svcs Dispatcher III	\$	53,474.48	Police Specialist	\$	89,573.33	
Emergency Svcs Dispatcher III	\$	29,056.85	Police Specialist	\$	95,487.73	
Emergency Svcs Dispatcher III	\$	54,108.47	Police Specialist	\$	91,173.23	
Emergency Svcs Dispatcher III	\$	55,424.63	Police Specialist	\$	92,546.07	
Emergency Svcs Dispatcher III	\$	58,179.92	19	\$	1,506,444.23	
Emergency Svcs Dispatcher III	\$	40,646.41	Police Technical Services Mgr	\$	111,382.44	
Emergency Svcs Dispatcher III	\$	62,856.19	Programmer/Analyst II	\$	61,463.74	
Emergency Svcs Dispatcher III	\$	61,283.44	Programmer/Analyst III	\$	68,657.43	
Emergency Svcs Dispatcher III	\$	56,324.82	Programmer/Analyst III	\$	76,365.36	
Emergency Svcs Dispatcher III	\$	57,147.83	2	\$	145,022.79	
Emergency Svcs Dispatcher III	\$	56,715.28	Programmer/Analyst IV	\$	78,015.92	
Emergency Svcs Dispatcher III	\$	57,441.11	Property and Evidence Tech	\$	46,512.11	
Emergency Svcs Dispatcher III	\$	57,908.07	Public Affairs Officer	\$	94,459.17	
Emergency Svcs Dispatcher III	\$	54,685.77	Public Affairs Officer	\$	31,547.87	

15	\$	809,850.94	2	\$	126,007.04
Executive Asst to Dept Dir	\$	62,207.35	Rangemaster/Armorer	\$	15,109.64
Executive Asst to Dept Dir	\$	37,801.53	Records Supervisor	\$	60,143.49
2	\$	100,008.88	Records Supervisor	\$	65,341.73
Grant Writer	\$	60,178.92	Records Supervisor	\$	19,822.26
Helicopter Mechanic	\$	62,315.91	Records Supervisor	\$	63,113.58
Helicopter Mechanic Ldwrkr	\$	64,962.71	Records Supervisor	\$	61,420.07
Helicopter Pilot	\$	64,439.36	5	\$	269,841.13
Identification Technician I	\$	34,292.57	Senior Accountant-Auditor	\$	65,673.14
Identification Technician II	\$	65,102.79	Senior Administrative Clerk	\$	35,998.87
Identification Technician II	\$	62,990.18	Senior Administrative Clerk	\$	559.20
Identification Technician II	\$	58,339.88	Senior Administrative Clerk	\$	32,406.89
Identification Technician II	\$	55,398.95	Senior Administrative Clerk	\$	37,778.54
Identification Technician II	\$	56,927.04	Senior Administrative Clerk	\$	36,417.84
Identification Technician II	\$	63,922.13	Senior Administrative Clerk	\$	38,743.03
Identification Technician II	\$	65,069.13	Senior Administrative Clerk	\$	40,877.99
Identification Technician II	\$	34,003.49	Senior Administrative Clerk	\$	30,919.65
Identification Technician II	\$	57,701.87	Senior Administrative Clerk	\$	5,154.85
Identification Technician II	\$	32,927.18	Senior Administrative Clerk	\$	36,410.72
Identification Technician II	\$	54,734.41	Senior Administrative Clerk	\$	37,624.24
Identification Technician II	\$	60,104.70	Senior Administrative Clerk	\$	52,139.59
Identification Technician II	\$	57,857.12	Senior Administrative Clerk	\$	38,937.02
Identification Technician II	\$	33,297.56	Senior Administrative Clerk	\$	40,018.96
Identification Technician II	\$	66,608.91	Senior Administrative Clerk	\$	36,475.88
Identification Technician II	\$	39,947.90	Senior Administrative Clerk	\$	41,233.56
16	\$	864,933.24	Senior Administrative Clerk	\$	39,272.19
Identification Technician III	\$	63,753.10	Senior Administrative Clerk	\$	37,955.20
Identification Technician III	\$	68,163.14	Senior Administrative Clerk	\$	40,782.08
Identification Technician III	\$	75,338.73	Senior Administrative Clerk	\$	53,797.41
Identification Technician III	\$	38.10	Senior Administrative Clerk	\$	41,216.64
4	\$	207,293.07	Senior Administrative Clerk	\$	39,253.86
Information Services Manager	\$	106,103.81	Senior Administrative Clerk	\$	37,234.33
Laborer	\$	35,715.96	Senior Administrative Clerk	\$	40,465.09
Laborer	\$	37,137.94	Senior Administrative Clerk	\$	38,859.14
Laborer	\$	23,400.41	Senior Administrative Clerk	\$	37,673.55
Laborer	\$	21,381.51	Senior Administrative Clerk	\$	39,481.62
Laborer	\$	36,696.06	Senior Administrative Clerk	\$	6,100.31
Laborer	\$	35,244.28	Senior Administrative Clerk	\$	38,496.83
Laborer	\$	37,024.95	29	\$	1,032,285.08
Laborer	\$	37,315.37	Senior Secretary	\$	42,829.65
Laborer	\$	37,262.73	Senior Secretary	\$	46,110.91
Laborer	\$	35,923.41	Senior Secretary	\$	46,724.73
Laborer	\$	36,470.67	Senior Secretary	\$	45,249.49
Laborer	\$	36,474.95	Senior Secretary	\$	44,887.76
12	\$	410,048.24	5	\$	225,802.54
Law Enforcement Instructor	\$	17,220.00	Senior Storeskeeper	\$	42,382.95
Law Enforcement Instructor	\$	31,493.00	Services Aide	\$	5,455.35
2	\$	48,713.00	Services Aide	\$	4,352.00
Management Analyst II	\$	56,038.09	2	\$	9,807.35
Management Analyst II	\$	55,761.44	Sr Community Services Officer	\$	46,863.49
Management Analyst II	\$	58,029.04	Sr Community Services Officer	\$	47,817.64
Management Analyst II	\$	57,081.03	Sr Community Services Officer	\$	63,156.08
4	\$	226,909.60	Sr Community Services Officer	\$	40,269.89
Management Analyst III	\$	78,889.77	Sr Community Services Officer	\$	49,059.61
Management Analyst III	\$	79,997.07	Sr Community Services Officer	\$	79,267.41
Management Analyst III	\$	81,307.08	Sr Community Services Officer	\$	49,104.20
3	\$	240,193.92	Sr Community Services Officer	\$	47,239.87
Network Systems Specialist	\$	70,730.05	Sr Community Services Officer	\$	57,905.72
PAR Program Specialist	\$	27,163.53	9	\$	480,683.91
Phlebotomist	\$	62,419.19	Sr Property and Evidence Tech	\$	075 55,467.59

Phlebotomist		\$	16,716.47	Sr Property and Evidence Tech	\$	55,681.58
	2	\$	79,135.66		2	\$ 111,149.17
Police Cadet I		\$	16,818.58	Staff Assistant	\$	42,606.34
Police Cadet I		\$	13,055.46	Staff Assistant	\$	42,031.53
Police Cadet I		\$	714.24	Staff Assistant	\$	3,007.73
Police Cadet I		\$	500.66	Staff Assistant	\$	10,405.07
Police Cadet I		\$	3,647.41	Staff Assistant	\$	13,155.39
Police Cadet I		\$	609.57	Staff Assistant	\$	42,646.74
Police Cadet I		\$	651.30	Staff Assistant	\$	54,911.27
Police Cadet I		\$	952.32		7	\$ 208,764.07
Police Cadet I		\$	493.72	Supervising Ident Technician	\$	71,784.11
Police Cadet I		\$	2,137.42	Supervising Ident Technician	\$	73,756.31
Police Cadet I		\$	3,102.88	Supervising Ident Technician	\$	69,820.90
Police Cadet I		\$	3,171.29		3	\$ 215,361.32
Police Cadet I		\$	451.87	Utility Leadworker	\$	44,984.69
Police Cadet I		\$	759.43	Utility Leadworker	\$	42,881.60
Police Cadet I		\$	922.15		2	\$ 87,866.29
Police Cadet I		\$	483.87			
Police Cadet I		\$	458.10			
Police Cadet I		\$	1,250.62			
Police Cadet I		\$	894.46			
Police Cadet I		\$	1,047.00			
	20	\$	52,122.35			
Police Cadet II		\$	9,768.99			
Police Cadet II		\$	32,283.83			
Police Cadet II		\$	24,684.86			
Police Cadet II		\$	30,685.39			
Police Cadet II		\$	320.92			
Police Cadet II		\$	6,846.76			
Police Cadet II		\$	840.92			
Police Cadet II		\$	4,741.76			
Police Cadet II		\$	4,976.00			
Police Cadet II		\$	11,044.36			
Police Cadet II		\$	3,740.73			
Police Cadet II		\$	4,632.45			
Police Cadet II		\$	6,083.02			
Police Cadet II		\$	7,403.50			
Police Cadet II		\$	6,680.34			
Police Cadet II		\$	11,062.52			
Police Cadet II		\$	12,731.68			
	17	\$	178,528.03			

INDIRECT COST RATE PROPOSAL

City of Fresno

Police (SCO AUDITED RATE)

Fiscal Year
2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$74,097,688		\$25,078,485	\$59,537,311
Overtime	\$2,798,758	\$2,798,758		
Benefits 46.1%	\$34,157,296		\$11,560,593	\$22,596,703
Total	\$111,053,742	\$2,798,758	\$36,639,078	\$82,134,014
Services & Supplies				
Prof Svcs/Consulting - Outs	\$13,580			\$13,580
Public Relations & Informa	\$744		\$744	
Prof Svcs (Non-Consulting)	\$891,936		\$891,936	
Outside Legal Services	\$121,151		\$121,151	
Hazardous Waste Managem	\$13,324		\$13,324	
Specialized Services /Tech	\$160,217		\$160,217	
Utilities	\$508,618		\$508,618	
Landscaping & Grounds Mi	\$17,807		\$17,807	
O/S Repair, Maint & Serv-1	\$22,152		\$22,152	
Service Contracts-Office Eq	\$446,970		\$446,970	
O/S Repair & Maint--Equip	\$16,537		\$16,537	
Space Rentals	\$348,888		\$348,888	
Equipment Rentals--Ex Offi	\$5,552		\$5,552	
Buildings & Improvements	\$17,403	\$17,055	\$348	\$0
Insurance Payments	\$826		\$826	
Communications	\$11,608		\$11,608	
Printing & Binding--O/S Ve				
Training	\$50,258		\$50,258	
Travel & Conference	\$21,874		\$21,874	
Misc. Subsistence Expense	\$287		\$287	
Mileage Reimbursement-Nr	\$3,746		\$3,746	
Clothing & Personal Suppl	\$58,580		\$58,580	
Office Equipment--Under 3	\$19,596	\$15,677	\$3,919	
Copiers	\$29,223	\$23,378	\$5,845	\$0
Small Tools For Field Oper	\$1,175	\$940	\$235	\$0
Postage	\$21,386		\$21,386	
Office Supplies	\$112,394		\$112,394	
Photographic Supplies & Pr	\$456		\$456	
Office Equipment Rentals	\$3,810		\$3,810	
Computer Software	\$999	\$799	\$200	\$0
Spec Operating Materials				
Cleaning & Janitorial Suppl	\$2,840		\$2,840	
Specialty Chemicals & Gas	\$55,999		\$55,999	
Materials & Parts--Vehicles	\$33,442		\$33,442	
Materials & Parts--Equipme	\$101,412		\$101,412	
Provisions & Forage	\$11,947		\$11,947	
Ammunition	\$43,259		\$43,259	
Laboratory & Medical Supp	\$27,175		\$27,175	
Materials & Parts - Bldg &	\$1,449		\$1,449	
Oils & Lubricants	\$19		\$19	
Gasoline	\$113,360		\$113,360	
New Machinery & Equipme	\$20,274	\$18,923	\$1,352	\$0
Replacement Machinery &)	\$3,443	\$3,214	\$230	\$0
Equipment	\$350	\$327	\$23	\$0
Furniture & Fixtures	\$8,002	\$7,468	\$533	\$0
Contract Construction				
County Jail Booking Fees	-\$6,301			-\$6,301
Outside Agency Support	\$3,128			\$3,128
Miscellaneous Expenditures	\$24		\$24	
Oral Board Reimbursement	\$434		\$434	
Petty Cash--Initial/Increase	-\$500		-\$500	
Membership & Dues	\$6,980	\$6,980		
Subscriptions & Publication	\$3,936		\$3,936	
Interdepartmental Charges	\$13,232,477		\$13,232,477	
Total	\$16,584,246	\$94,760	\$16,479,079	\$10,407
Capital Expenditures				
Total				
Total Expenditures	\$127,637,988	\$2,893,518	\$53,118,157	\$82,144,421
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	\$127,637,988	\$2,893,518	\$53,118,157	\$82,144,421

ICRP RATE = 89.2%
(Rate is Based on Salaries)
 $\frac{\$53,118,157}{\$59,537,311} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$

City of Fresno
Police (SCO AUDITED RATE)

Fiscal Year
2011-12

100% Admin. or Support Staff
Annual Salary

Name/Position	Annual Salary
Accountant Auditor II	\$ 56,270.00
Accounting Technician	\$ 42,714.00
Admin Clerk II (13)	\$ 413,076.68
Administrative Manager	\$ 89,657.00
Background Investigator (7)	\$ 117,035.60
Community Coordinator	\$ 37,772.81
Community Sanitation Manager	\$ 83,754.10
Community Services Officer II (8)	\$ 334,315.59
Computer Systems Specialist II (1)	\$ 69,091.13
Computer Systems Specialist III (2)	\$ 70,371.18
Data Base Administrator	\$ 79,417.36
Deputy Police Chief (4)	\$ 522,038.42
Emergency Services Comm. Supr. (5)	\$ 362,968.78
Emergency Services Dispatcher I (6)	\$ 103,755.71
Emergency Services Dispatcher II (67)	\$ 3,232,624.13
Emergency Services Dispatcher III (12)	\$ 653,878.44
Executive Assist to Director (1)	\$ 63,976.16
Grant Writer	\$ 66,878.00
Helicopter Mechanic	\$ 62,827.11
Helicopter Mechanic Ldwrkr	\$ 68,770.52
Helicopter Pilot	\$ 18,541.45
Identification Technician II (12)	\$ 680,541.33
Identification Technician III (3)	\$ 196,845.75
Information Services Manager	\$ 103,477.71
Information Services Supervisor	\$ 90,139.59
Laborer (10)	\$ 378,462.78
Law Enforcement Instructor (2)	\$ 26,656.00
Management Analyst II (2)	\$ 157,196.00
Management Analyst III (2)	\$ 168,641.88
Networks Systems Specialist	\$ 79,700.34
PAR Program Specialist	\$ 41,354.36
Phlebotomist (3)	\$ 75,380.02
Police Captain (7)	\$ 934,934.99
Police Chief	\$ 192,573.03
Police Data Transcriptionist (2)	\$ 83,149.75
Police Lieutenant (20)	\$ 2,289,753.39
Police Officer Recruit (2)	\$ 90,391.68
Police Sergeant (83)	\$ 9,307,434.70
Police Specialist (11)	\$ 887,477.72
Police Tech Services Manager	\$ 21,701.17
Programmer/Analyst II (1)	\$ 45,175.15
Programmer/Analyst III (3)	\$ 220,835.00
Programmer/Analyst IV	\$ 82,222.90
Property & Evidence Tech (1)	\$ 50,215.57
Records Supervisor (4)	\$ 244,548.31
Senior Accountant-Auditor	\$ 62,834.00
Senior Admin Clerk (27)	\$ 1,025,298.32
Senior Secretary (3)	\$ 135,004.30
Senior Storeskeeper	\$ 45,044.58
Services Aide (1) (PT)	\$ 5,724.75
Senior Comm. Services Officer (6)	\$ 338,795.33
Senior Property & Evidence Tech. (2)	\$ 111,831.31
Staff Assistant (3)	\$ 36,456.87
Supervising Identification Tech (4)	\$ 230,014.63
Utility Leadworker (2)	\$ 88,937.30
TOTAL INDIRECT SALARIES	\$25,078,485



Fresno Salary Report 2011-2012

Position	Total 2011 Wages W-2 Grand Total	Position	Total 2011 Wages W-2 Grand Total
Administrative Clerk II	\$ 33,602.96	Police Captain	\$ 150,809.19
Administrative Clerk II	\$ 13,292.78	Police Captain	\$ 151,209.65
Administrative Clerk II	\$ 32,554.76	Police Captain	\$ 28,303.13
Administrative Clerk II	\$ 45,352.50	Police Captain	\$ 147,521.96
Administrative Clerk II	\$ 33,129.72	Police Captain	\$ 156,173.96
Administrative Clerk II	\$ 33,970.27	Police Captain	\$ 149,762.28
Administrative Clerk II	\$ 33,633.15	Police Captain	\$ 151,154.82
Administrative Clerk II	\$ 29,893.48	Police Captain	\$ 147,822.91
Administrative Clerk II	\$ 14,277.46		
Administrative Clerk II	\$ 32,749.57	8	\$ 1,082,757.90
Administrative Clerk II	\$ 33,642.73	Police Chief	\$ 192,573.03
Administrative Clerk II	\$ 36,088.69	Police Data Transcriptionist	\$ 41,329.07
Administrative Clerk II	\$ 40,888.61	Police Data Transcriptionist	\$ 41,820.68
13	\$ 413,076.68	2	\$ 83,149.75
Background Investigator	\$ 2,340.80	Police Lieutenant	\$ 131,778.06
Background Investigator	\$ 18,308.40	Police Lieutenant	\$ 128,654.11
Background Investigator	\$ 17,388.80	Police Lieutenant	\$ 130,704.27
Background Investigator	\$ 17,723.20	Police Lieutenant	\$ 128,618.94
Background Investigator	\$ 18,304.00	Police Lieutenant	\$ 129,658.90
Background Investigator	\$ 17,388.80	Police Lieutenant	\$ 130,259.17
Background Investigator	\$ 25,581.60	Police Lieutenant	\$ 133,156.38
7	\$ 117,035.60	Police Lieutenant	\$ 29,208.08
Budget Technician	\$ 44,929.55	Police Lieutenant	\$ 131,060.41
Communications Manager	\$ 122,799.27	Police Lieutenant	\$ 16,533.08
Communications Technician II	\$ 59,856.20	Police Lieutenant	\$ 126,540.17
Community Coordinator	\$ 37,772.81	Police Lieutenant	\$ 25,082.48
Community Sanitation Manager	\$ 83,754.10	Police Lieutenant	\$ 126,953.88
Community Services Officer II	\$ 21,460.11	Police Lieutenant	\$ 135,375.41
Community Services Officer II	\$ 56,809.10	Police Lieutenant	\$ 128,618.95
Community Services Officer II	\$ 45,336.92	Police Lieutenant	\$ 136,750.29
Community Services Officer II	\$ 49,496.65	Police Lieutenant	\$ 135,344.36
Community Services Officer II	\$ 49,362.05	Police Lieutenant	\$ 128,418.77
Community Services Officer II	\$ 22,725.77	Police Lieutenant	\$ 128,418.77
Community Services Officer II	\$ 42,651.05	Police Lieutenant	\$ 128,618.91
Community Services Officer II	\$ 46,473.94	Police Lieutenant	\$ 128,618.93
8	\$ 334,315.59	21	\$ 2,418,372.32
Computer Systems Spec III	\$ 69,091.13	Police Officer Recruit	\$ 44,799.58
Deputy Police Chief	\$ 165,864.81	Police Officer Recruit	\$ 45,592.10
Deputy Police Chief	\$ 167,465.41	2	\$ 90,391.68
Deputy Police Chief	\$ 168,750.12	Police Sergeant	\$ 122,370.52
Deputy Police Chief	\$ 19,958.08	Police Sergeant	\$ 106,998.16
Deputy Police Chief	\$ 166,933.39	Police Sergeant	\$ 9,629.70
5	\$ 688,971.81	Police Sergeant	\$ 105,017.04
Emergency Svcs Comm Sup	\$ 67,628.82	Police Sergeant	\$ 105,642.56
Emergency Svcs Comm Sup	\$ 93,192.12	Police Sergeant	\$ 100,103.64
Emergency Svcs Comm Sup	\$ 65,148.32	Police Sergeant	\$ 100,144.69
Emergency Svcs Comm Sup	\$ 69,490.70	Police Sergeant	\$ 81,927.26
Emergency Svcs Comm Sup	\$ 67,508.82	Police Sergeant	\$ 119,784.15
5	\$ 362,968.78	Police Sergeant	\$ 103,233.63
Emergency Svcs Dispatcher I	\$ 19,515.83	Police Sergeant	\$ 108,981.08
Emergency Svcs Dispatcher I	\$ 18,776.22	Police Sergeant	\$ 112,927.14
Emergency Svcs Dispatcher I	\$ 18,741.50	Police Sergeant	\$ 113,792.92
Emergency Svcs Dispatcher I	\$ 18,032.65	Police Sergeant	\$ 107,863.23
Emergency Svcs Dispatcher I	\$ 10,316.29	Police Sergeant	\$ 115,589.18
Emergency Svcs Dispatcher I	\$ 18,373.22	Police Sergeant	\$ 107,158.11
6	\$ 103,755.71	Police Sergeant	\$ 107,115.44
Emergency Svcs Dispatcher II	\$ 54,629.74	Police Sergeant	\$ 125,744.79
Emergency Svcs Dispatcher II	\$ 50,765.49	Police Sergeant	\$ 103,225.56
Emergency Svcs Dispatcher II	\$ 51,164.12	Police Sergeant	\$ 105,857.99
Emergency Svcs Dispatcher II	\$ 51,669.98	Police Sergeant	\$ 106,041.84
		Police Sergeant	\$ 110,469.43

Emergency Svcs Dispatcher II	\$	51,713.10		Police Sergeant	\$	113,746.31
Emergency Svcs Dispatcher II	\$	52,850.51		Police Sergeant	\$	127,312.11
Emergency Svcs Dispatcher II	\$	49,725.60		Police Sergeant	\$	109,320.41
Emergency Svcs Dispatcher II	\$	26,634.32		Police Sergeant	\$	117,747.26
Emergency Svcs Dispatcher II	\$	12,315.25		Police Sergeant	\$	105,902.33
Emergency Svcs Dispatcher II	\$	55,109.15		Police Sergeant	\$	104,800.52
Emergency Svcs Dispatcher II	\$	53,576.85		Police Sergeant	\$	116,319.77
Emergency Svcs Dispatcher II	\$	49,710.69		Police Sergeant	\$	109,346.93
Emergency Svcs Dispatcher II	\$	48,786.18		Police Sergeant	\$	25,203.76
Emergency Svcs Dispatcher II	\$	36,516.93		Police Sergeant	\$	128,532.21
Emergency Svcs Dispatcher II	\$	53,607.28		Police Sergeant	\$	135,549.29
Emergency Svcs Dispatcher II	\$	52,741.76		Police Sergeant	\$	112,107.35
Emergency Svcs Dispatcher II	\$	50,835.48		Police Sergeant	\$	109,669.89
Emergency Svcs Dispatcher II	\$	53,985.35		Police Sergeant	\$	25,109.94
Emergency Svcs Dispatcher II	\$	49,176.61		Police Sergeant	\$	107,634.20
Emergency Svcs Dispatcher II	\$	50,031.17		Police Sergeant	\$	134,798.12
Emergency Svcs Dispatcher II	\$	49,910.46		Police Sergeant	\$	116,152.66
Emergency Svcs Dispatcher II	\$	59,390.09		Police Sergeant	\$	42,077.32
Emergency Svcs Dispatcher II	\$	50,774.53		Police Sergeant	\$	64,004.81
Emergency Svcs Dispatcher II	\$	52,964.75		Police Sergeant	\$	122,614.46
Emergency Svcs Dispatcher II	\$	52,229.99		Police Sergeant	\$	131,752.55
Emergency Svcs Dispatcher II	\$	51,082.29		Police Sergeant	\$	108,801.23
Emergency Svcs Dispatcher II	\$	49,951.96		Police Sergeant	\$	105,061.85
Emergency Svcs Dispatcher II	\$	52,384.44		Police Sergeant	\$	102,524.09
Emergency Svcs Dispatcher II	\$	52,275.54		Police Sergeant	\$	110,804.92
Emergency Svcs Dispatcher II	\$	53,806.52		Police Sergeant	\$	107,709.68
Emergency Svcs Dispatcher II	\$	49,232.62		Police Sergeant	\$	106,194.06
Emergency Svcs Dispatcher II	\$	52,480.71		Police Sergeant	\$	105,500.61
Emergency Svcs Dispatcher II	\$	53,276.85		Police Sergeant	\$	112,223.37
Emergency Svcs Dispatcher II	\$	57,601.05		Police Sergeant	\$	126,527.72
Emergency Svcs Dispatcher II	\$	55,608.73		Police Sergeant	\$	117,094.34
Emergency Svcs Dispatcher II	\$	53,737.46		Police Sergeant	\$	108,267.54
Emergency Svcs Dispatcher II	\$	56,895.10		Police Sergeant	\$	105,529.38
Emergency Svcs Dispatcher II	\$	49,772.65		Police Sergeant	\$	106,571.09
Emergency Svcs Dispatcher II	\$	53,705.17		Police Sergeant	\$	102,076.70
Emergency Svcs Dispatcher II	\$	49,876.95		Police Sergeant	\$	113,459.58
Emergency Svcs Dispatcher II	\$	56,312.85		Police Sergeant	\$	109,159.16
Emergency Svcs Dispatcher II	\$	51,563.67		Police Sergeant	\$	109,583.00
Emergency Svcs Dispatcher II	\$	49,337.06		Police Sergeant	\$	112,607.54
Emergency Svcs Dispatcher II	\$	57,293.74		Police Sergeant	\$	105,494.25
Emergency Svcs Dispatcher II	\$	53,309.67		Police Sergeant	\$	126,786.92
Emergency Svcs Dispatcher II	\$	51,380.70		Police Sergeant	\$	120,624.36
Emergency Svcs Dispatcher II	\$	52,541.59		Police Sergeant	\$	147,691.08
Emergency Svcs Dispatcher II	\$	51,384.37		Police Sergeant	\$	118,172.31
Emergency Svcs Dispatcher II	\$	48,552.51		Police Sergeant	\$	104,686.21
Emergency Svcs Dispatcher II	\$	52,749.30		Police Sergeant	\$	132,213.45
Emergency Svcs Dispatcher II	\$	53,661.01		Police Sergeant	\$	113,787.34
Emergency Svcs Dispatcher II	\$	52,615.25		Police Sergeant	\$	122,512.33
Emergency Svcs Dispatcher II	\$	53,072.71		Police Sergeant	\$	116,300.83
Emergency Svcs Dispatcher II	\$	51,391.97		Police Sergeant	\$	114,727.49
Emergency Svcs Dispatcher II	\$	53,974.43		Police Sergeant	\$	92,214.34
Emergency Svcs Dispatcher II	\$	49,069.40		Police Sergeant	\$	108,714.99
Emergency Svcs Dispatcher II	\$	48,852.15		Police Sergeant	\$	108,506.46
Emergency Svcs Dispatcher II	\$	49,646.93		Police Sergeant	\$	123,891.10
Emergency Svcs Dispatcher II	\$	49,692.34		Police Sergeant	\$	107,470.60
Emergency Svcs Dispatcher II	\$	52,886.09		Police Sergeant	\$	109,992.48
Emergency Svcs Dispatcher II	\$	37,002.27		Police Sergeant	\$	154,446.35
Emergency Svcs Dispatcher II	\$	61.26		Police Sergeant	\$	129,851.76
Emergency Svcs Dispatcher II	\$	44,975.43		Police Sergeant	\$	113,169.40
Emergency Svcs Dispatcher II	\$	3,192.18		Police Sergeant	\$	127,366.30
Emergency Svcs Dispatcher II	\$	31,344.88		Police Sergeant	\$	133,592.83
Emergency Svcs Dispatcher II	\$	12,297.57		Police Sergeant	\$	130,094.63
Emergency Svcs Dispatcher II	\$	51,959.38		Police Sergeant	\$	110,075.29
67	\$	3,232,624.13	\$ 51,616.83	Police Sergeant	\$	104,914.36
Emergency Svcs Dispatcher III	\$	60,464.34		Police Sergeant	\$	110,807.10

Emergency Svcs Dispatcher III	\$	57,518.98	Police Sergeant	\$	115,313.98
Emergency Svcs Dispatcher III	\$	58,848.66	Police Sergeant	\$	112,141.00
Emergency Svcs Dispatcher III	\$	55,813.35	Police Sergeant	\$	114,654.38
Emergency Svcs Dispatcher III	\$	38,061.17	Police Sergeant	\$	118,110.97
Emergency Svcs Dispatcher III	\$	55,780.23		91	\$ 9,957,341.01
Emergency Svcs Dispatcher III	\$	53,345.64	Police Specialist	\$	92,272.54
Emergency Svcs Dispatcher III	\$	56,287.54	Police Specialist	\$	89,298.17
Emergency Svcs Dispatcher III	\$	58,307.49	Police Specialist	\$	60,616.10
Emergency Svcs Dispatcher III	\$	58,454.09	Police Specialist	\$	95,106.39
Emergency Svcs Dispatcher III	\$	55,899.16	Police Specialist	\$	87,900.72
Emergency Svcs Dispatcher III	\$	45,097.79	Police Specialist	\$	98,515.09
12	\$	653,878.44	Police Specialist	\$	89,135.00
Executive Asst to Dept Dir	\$	63,976.16	Police Specialist	\$	94,443.64
Helicopter Mechanic	\$	62,827.11	Police Specialist	\$	56,252.46
Helicopter Mechanic Ldwrkr	\$	68,770.52	Police Specialist	\$	57,281.40
Helicopter Pilot	\$	18,541.45	Police Specialist	\$	66,656.21
Identification Technician II	\$	36,711.87	11	\$ 887,477.72	
Identification Technician II	\$	61,641.80	Police Technical Services Mgr	\$	21,701.17
Identification Technician II	\$	58,985.21	Programmer/Analyst II	\$	45,175.15
Identification Technician II	\$	63,591.11	Property and Evidence Tech	\$	50,215.57
Identification Technician II	\$	60,777.46	Records Supervisor	\$	60,991.00
Identification Technician II	\$	55,766.03	Records Supervisor	\$	63,170.80
Identification Technician II	\$	56,402.02	Records Supervisor	\$	59,083.98
Identification Technician II	\$	54,572.28	Records Supervisor	\$	61,302.53
Identification Technician II	\$	57,572.80	4	\$ 244,548.31	
Identification Technician II	\$	61,932.79	Senior Account Clerk	\$	39,508.32
Identification Technician II	\$	57,801.83	Senior Administrative Clerk	\$	32,922.09
Identification Technician II	\$	54,786.13	Senior Administrative Clerk	\$	43,196.38
12	\$	680,541.33	Senior Administrative Clerk	\$	40,637.59
Identification Technician III	\$	66,745.95	Senior Administrative Clerk	\$	41,732.02
Identification Technician III	\$	64,352.25	Senior Administrative Clerk	\$	44,004.71
Identification Technician III	\$	65,747.55	Senior Administrative Clerk	\$	41,736.94
3	\$	196,845.75	Senior Administrative Clerk	\$	39,524.12
Information Services Sup	\$	90,139.59	Senior Administrative Clerk	\$	35,202.86
Laborer	\$	37,292.68	Senior Administrative Clerk	\$	35,949.79
Laborer	\$	39,668.96	Senior Administrative Clerk	\$	35,987.49
Laborer	\$	39,469.43	Senior Administrative Clerk	\$	30,281.20
Laborer	\$	38,826.75	Senior Administrative Clerk	\$	41,995.77
Laborer	\$	36,670.73	Senior Administrative Clerk	\$	40,698.45
Laborer	\$	35,363.28	Senior Administrative Clerk	\$	38,947.73
Laborer	\$	36,968.32	Senior Administrative Clerk	\$	39,998.04
Laborer	\$	38,591.87	Senior Administrative Clerk	\$	20,793.92
Laborer	\$	37,060.71	Senior Administrative Clerk	\$	38,433.77
Laborer	\$	38,550.05	Senior Administrative Clerk	\$	40,824.28
10	\$	378,462.78	Senior Administrative Clerk	\$	39,281.35
Law Enforcement Instructor	\$	8,528.00	Senior Administrative Clerk	\$	42,341.85
Law Enforcement Instructor	\$	18,128.00	Senior Administrative Clerk	\$	37,954.84
2	\$	26,656.00	Senior Administrative Clerk	\$	40,606.18
Management Analyst III	\$	86,731.61	Senior Administrative Clerk	\$	19,928.93
Management Analyst III	\$	81,910.27	Senior Administrative Clerk	\$	38,310.15
2	\$	168,641.88	Senior Administrative Clerk	\$	39,592.86
Network Systems Specialist	\$	79,700.34	Senior Administrative Clerk	\$	41,680.88
PAR Program Specialist	\$	41,354.36	Senior Administrative Clerk	\$	42,734.13
Phlebotomist	\$	15,360.35	27	\$ 1,025,298.32	
Phlebotomist	\$	2,114.08	Senior Secretary	\$	46,273.75
Phlebotomist	\$	57,905.59	Senior Secretary	\$	45,027.49
3	\$	75,380.02	Senior Secretary	\$	43,703.06
Police Cadet II	\$	1,871.00	Senior Secretary	\$	45,856.25
Police Cadet II	\$	12,989.25	4	\$ 180,860.55	
Police Cadet II	\$	23,661.75	Senior Storeskeeper	\$	45,044.58
Police Cadet II	\$	13,617.00	Services Aide	\$	5,724.75
Police Cadet II	\$	10,174.00	Sr Communications Technician	\$	76,389.66
Police Cadet II	\$	7,247.00	Sr Communications Technician	\$	68,610.56
Police Cadet II	\$	23,203.52	Sr Communications Technician	\$	66,028.29
Police Cadet II	\$	2,341.00	3	\$ 211,028.51	

Police Cadet II	\$	232.00
Police Cadet II	\$	525.00
Police Cadet II	\$	615.00
Police Cadet II	\$	936.00
Police Cadet II	\$	24,209.00
Police Cadet II	\$	23,586.75
Police Cadet II	\$	6,886.50
Police Cadet II	\$	23,541.35
Police Cadet II	\$	812.75
Police Cadet II	\$	2,982.00
Police Cadet II	\$	931.00
19	\$	180,361.87

Sr Community Services Officer	\$	53,589.72
Sr Community Services Officer	\$	62,581.50
Sr Community Services Officer	\$	46,602.33
Sr Community Services Officer	\$	46,612.08
Sr Community Services Officer	\$	79,897.53
Sr Community Services Officer	\$	49,512.17
6	\$	338,795.33
Sr Property and Evidence Tech	\$	54,836.85
Sr Property and Evidence Tech	\$	56,994.46
2	\$	111,831.31
Staff Assistant	\$	7,991.61
Staff Assistant	\$	4,569.76
Staff Assistant	\$	23,895.50

CITY OF RIALTO

Audit Report

INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM

Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168
(formerly 11161.7), 11169, 11170, and 11174.34
(formerly 11166.9) as added and/or amended by various
legislation

July 1, 1999, through June 30, 2012



BETTY T. YEE
California State Controller

March 2019

For these positions, we reviewed the tasks identified on the city's duty statements. The duty statements served as a tool for determining an allocation between direct and indirect duties based on the list of typical duties performed.

As a general rule, any classification involved in providing specific, identifiable, and direct services should be considered as a direct labor cost. Indirect labor costs are those which are not readily identifiable or assignable to one unit and would typically benefit more than one department.

Recalculation of Fractional Percentages for Indirect Cost Pool

We analyzed the duties listed on the duty statements for the 16 classifications that we determined to be not 100% indirect. For each classification, we calculated how many of the duties listed on the duty statements were indirect and how many were direct. The city requested that we re-evaluate the duties that were determined to be direct versus indirect for each of these classifications. The city provided a supplemental reassessment analysis document identifying 16 classifications and their associated tasks, with clarifying details of the duties performed. The supplemental reassessment analysis document was completed using input provided by the city's Administrative Support Services Captain, who is responsible for overseeing all administrative functions of the Rialto Police Department and who determines how frequently duties will be performed by personnel as well as assigning responsibilities that may be outside of the standard duty statement. In addition, the city recalculated the direct and indirect percentages based on the duty statement tasks identified on the supplemental reassessment analysis document. Based on our review of the city's supplemental reassessment analysis document and discussion with the city's Administrative Support Services Captain, we accepted the city's recalculated direct and indirect percentages for each of these 16 classifications.

We calculated fractional percentages of indirect labor for each of the 16 classifications. The final determination of the allocation of indirect labor is as follows:

- Crime Analyst – 85%
- Crime Analyst Assistant – 70%
- Emergency Dispatcher (Part-time) – 94%
- Emergency Dispatcher I/II – 94%
- Emergency Dispatch Supervisor – 90%
- Emergency Services Supervisor – 90%
- Law Enforcement Technician – 80%
- Lieutenant – 90%
- Police Cadet – 20%
- Police Corporal – 50%
- Police Sergeant – 60%
- Police Records Assistant II – 90%

- Property and Evidence Assistant – 80%
- Senior Community Services Officers – 80%
- Senior Police Records Specialist – 90%

Recalculated Rates

For each fiscal year of the audit period, excluding FY 1999-2000, we recalculated the indirect cost rates by adjusting the salaries and related benefits costs allocated into the indirect cost pool based on the final determination of the allocation of direct and indirect labor ratio for the 16 classifications.

The following table summarizes the claimed, allowable, and adjusted indirect cost rates for the audit period:

Fiscal Year	Indirect Cost Rate Claimed (a)	Allowable Indirect Cost Rates (b)	Rate Difference (c) = (b) - (a)
1999-2000	58.50%	58.50%	-
2000-01	66.20%	62.29%	-3.91%
2001-02	70.10%	66.52%	-3.58%
2002-03	66.40%	61.30%	-5.10%
2003-04	75.00%	69.96%	-5.04%
2004-05	85.20%	79.96%	-5.24%
2005-06	89.40%	86.05%	-3.35%
2006-07	84.30%	79.54%	-4.76%
2007-08	98.40%	88.01%	-10.39%
2008-09	107.00%	88.56%	-18.44%
2009-10	107.90%	95.69%	-12.21%
2010-11	118.80%	105.98%	-12.82%
2011-12	118.60%	103.84%	-14.76%

Summary of Audit Adjustment

For each fiscal year of the audit period, we recalculated allowable indirect costs by applying the audited indirect cost rates to the allowable salaries. We found that the city overstated indirect costs totaling \$271,606 for the audit period (\$10,107 related to overstated indirect cost rates and \$261,499 related to overstated salaries and benefits in Findings 1, 2, and 3).

Fiscal Year	Indirect Cost Rate Difference Adjustment	Unallowable Salaries Cost Adjustment	Total Audit Adjustment
1999-2000	\$ -	\$ (11,493)	\$ (11,493)
2000-01	(323)	(13,418)	(13,741)
2001-02	(319)	(15,240)	(15,559)
2002-03	(385)	(12,233)	(12,618)
2003-04	(571)	(20,657)	(21,228)
2004-05	(610)	(24,326)	(24,936)
2005-06	(396)	(25,861)	(26,257)
2006-07	(532)	(23,214)	(23,746)
2007-08	(751)	(17,402)	(18,153)
2008-09	(1,985)	(28,279)	(30,264)
2009-10	(1,145)	(25,203)	(26,348)
2010-11	(1,374)	(31,518)	(32,892)
2011-12	(1,716)	(12,655)	(14,371)
Total	\$ (10,107)	\$ (261,499)	\$ (271,606)

Criteria

The parameters and guidelines (section V.B. – Claim Preparation and Submission – Indirect Cost Rates) state:

Indirect costs are cost that are incurred for a common or joint purpose...

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B [OMB Circular A-87 Attachments A and B]). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

Recommendation

The ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

CITY OF FRESNO

Audit Report

ADMINISTRATIVE LICENSE SUSPENSION – PER SE PROGRAM

Chapter 1460, Statutes of 1989; Chapter 431, Statutes of 1990;
Chapter 1281, Statutes of 1992; Chapters 899 and 1244,
Statutes of 1993; Chapter 938, Statutes of 1994;
and Chapter 5, Statutes of 1997

July 1, 2013, through June 30, 2017



BETTY T. YEE
California State Controller

June 2019



BETTY T. YEE
California State Controller

June 27, 2019

The Honorable Lee Brand
Mayor of the City of Fresno
2600 Fresno Street, Room 2075
Fresno, CA 93721

Dear Mayor Brand:

The State Controller's Office (SCO) audited the costs claimed by the City of Fresno for the legislatively mandated Administrative License Suspension – Per Se Program for the period of July 1, 2013, through June 30, 2017.

The city claimed and was paid \$197,847 for the mandated program. Our audit found that \$164,829 is allowable and \$33,018 is unallowable. The costs are unallowable because the city overstated the number of cases claimed.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the city of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/hf

cc: Michael Lima, Controller
Finance Department
City of Fresno
René Watahira, Fiscal Affairs Manager
Fresno Police Department
Kim Jackson, Finance Manager
Finance Department
City of Fresno
Richard Tucker, Lieutenant
Fresno Police Department
Courtney Espinoza, Business Manager
Fresno Police Department
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Evelyn Calderon-Yee, Bureau Chief
Local Government Programs and Services Division
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Fresno for the legislatively mandated Administrative License Suspension – Per Se Program for the period of July 1, 2013, through June 30, 2017.

The city claimed and was paid \$197,847 for the mandated program. Our audit found that \$164,829 is allowable and \$33,018 is unallowable. The costs are unallowable because the city overstated the number of cases claimed.

Background

The Administrative License Suspension legislation became effective on July 1, 1990. The test claim legislation authorizes a peace officer, on behalf of the Department of Motor Vehicles (DMV), to immediately seize a valid California driver's license in the possession of a person arrested or detained for driving under the influence (DUI), immediately serve an order of suspension or revocation, and issue a temporary driver's license to the driver.

Section I. (Summary of the Mandate) of the program's parameters and guidelines states:

The Commission on State Mandates (Commission) partially approved this test claim pursuant to Article XIII B, section 6, of the California Constitution, and Government Code (GC) section 17514, for the increased costs in performing the following activities:

- A. Minors (under the age of 21) that are detained but not ultimately arrested for violation of a DUI statute:
 - Admonishing those drivers that the failure to submit to, or the failure to complete, a preliminary alcohol-screening test or other chemical test as requested will result in the suspension or revocation of the driver's license.
 - Requesting and administering the alcohol-screening test pursuant to Vehicle Code (VC) sections 23136 and 23137.
 - Taking possession of any driver's license and serving the notice of order of suspension or revocation on the detained minor if the driver refuses or fails to complete the chemical test, or has been found to have a concentration of alcohol in the blood in violation of VC section 23136.
 - Completing a sworn report for those minors detained.
 - Submitting a copy of the completed notice of order of suspension, driver's license, and sworn report to the DMV.
- B. All drivers (adults and minors) that are arrested for violation of a DUI statute:
 - Taking possession of any driver's license and serving the notice of order of suspension or revocation on the driver refuses or fails to complete the chemical test, or has been found to have a concentration of alcohol in the blood in violation of VC sections 23140, 23152, and 23153.

- Completing a sworn report for those drivers that are arrested with a blood alcohol concentration higher than that legal limit.
- Submitting a copy of the completed notice of order of suspension, driver’s license, and sworn report to the DMV.

The Commission also identified a uniform time allowance to account for employees’ time spent performing the mandated activities.

In addition, the Commission identified sources of offsetting reimbursements, including fees collected pursuant to VC section 14905 and grant money received by the State and passed through the local agencies.

The program’s parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on December 2, 2003. In compliance with GC section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated Administrative License Suspension – Per Se Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was July 1, 2013, through June 30, 2017.

To achieve our objective, we:

- Reviewed the annual mandated cost claims filed by the city for the audit period and identified the material cost components of each claim as salaries and benefits. Determined whether there were any errors or unusual or unexpected variances from year to year. Reviewed the activities claimed to determine whether they adhered to the SCO’s claiming instructions and the program’s parameters and guidelines;
- Completed an internal control questionnaire by interviewing key city staff. Discussed the claim preparation process with city staff to determine what information was obtained, who obtained it, and how it was used;
- Obtained manually generated lists of DUI cases from the city for each year of the audit period (these lists contained more cases than the city claimed because the lists included cases funded by grant revenues that were not claimed). Used the lists to verify the existence, completeness, and accuracy of the unduplicated case counts; this included:
 - Reconciling the number of cases on the lists to the number of cases claimed for reimbursement;
 - Verifying that the cases involved violations of DUI statutes by using the reconciled case counts to select a sample for testing. Using a random-number generator, we randomly selected a non-

statistical sample of cases for each year in the audit period, as follows:

- 14 out of 2,628 cases for FY 2013-14
- 25 out of 3,049 cases for FY 2014-15
- 17 out of 2,176 cases for FY 2015-16
- 16 out of 1,423 cases for FY 2016-17

We identified two ineligible cases out of the 72 selected in the samples and did not project these errors to the population as a whole. We determined that the city's case lists accurately represented violations of DUI statutes and used the reconciled lists of claimed cases for further testing;

- Reviewed the reconciled lists of claimed cases for each year of the audit period to determine whether they contained duplicate case numbers. Also reviewed the details of each case to determine whether the case listings included cases ineligible for reimbursement because they did not meet the requirements in the parameters and guidelines, even though the cases represented violations of DUI statutes;
- Reviewed the Schedule of Expenditures of Federal Awards for each fiscal year in the audit period, and confirmed with city staff that the city received federal grants that it used to pay for mandated activities:
 - Reviewed source documents that the city provided to support the grant revenues used to fund a portion of the mandated activities; and
 - Determined that the city did not include cases funded by grant revenues in its claims during the audit period.

GC sections 12410, 17558.5, and 17561 provide the legal authority to conduct this audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the city's financial statements.

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We found that the city did not claim costs that were funded by other sources; however, it did claim unsupported and ineligible costs, as quantified in the Schedule and described in the Finding and Recommendation section of this audit report.

For the audit period, the City of Fresno claimed and was paid \$197,847 for the Administrative License Suspension – Per Se Program. Our audit found that \$164,829 is allowable and \$33,018 is unallowable.

Following issuance of this audit report, the SCO’s Local Government Programs and Services Division will notify the city of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

**Follow-up on
Prior Audit
Findings**

We have not previously conducted an audit of the city’s legislatively mandated Administrative License Suspension – Per Se Program.

**Views of
Responsible
Officials**

We issued a draft audit report on April 5, 2019. René Watahira, Fiscal Affairs Manager, responded by email dated April 8, 2019, stating that the city “will not disagree with your report.”

Restricted Use

This audit report is solely for the information and use of the City of Fresno, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

June 27, 2019

Schedule—
Summary of Program Costs
July 1, 2013, through June 30, 2017

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2013, through June 30, 2014</u>			
Direct costs:			
Minors detained but not arrested:			
Salaries	\$ 680	\$ 680	\$ -
Benefits	373	373	-
Total	<u>1,053</u>	<u>1,053</u>	<u>-</u>
Drivers arrested for violation of a DUI statute:			
Salaries	26,068	19,636	(6,432)
Benefits	14,234	10,721	(3,513)
Total	<u>40,302</u>	<u>30,357</u>	<u>(9,945)</u>
Total direct costs	41,355	31,410	(9,945)
Indirect costs	<u>21,292</u>	<u>16,172</u>	<u>(5,120)</u>
Total program costs	<u>\$ 62,647</u>	47,582	<u>\$ (15,065)</u>
Less amount paid by the State ²		<u>(62,647)</u>	
Amount paid in excess of allowable costs claimed		<u>\$ (15,065)</u>	
<u>July 1, 2014, through June 30, 2015</u>			
Direct costs:			
Drivers arrested for violation of a DUI statute:			
Salaries	\$ 25,536	\$ 21,892	\$ (3,644)
Benefits	13,482	11,559	(1,923)
Total direct costs	39,018	33,451	(5,567)
Indirect costs	<u>20,965</u>	<u>17,973</u>	<u>(2,992)</u>
Total program costs	<u>\$ 59,983</u>	51,424	<u>\$ (8,559)</u>
Less amount paid by the State ²		<u>(59,983)</u>	
Amount paid in excess of allowable costs claimed		<u>\$ (8,559)</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2015, through June 30, 2016</u>			
Direct costs:			
Minors detained but not arrested:			
Salaries	\$ 458	\$ 458	\$ -
Benefits	240	240	-
Total	<u>698</u>	<u>698</u>	<u>-</u>
Drivers arrested for violation of a DUI statute:			
Salaries	20,723	17,776	(2,947)
Benefits	10,816	9,279	(1,537)
Total	<u>31,539</u>	<u>27,055</u>	<u>(4,484)</u>
Total direct costs	32,237	27,753	(4,484)
Indirect costs	<u>14,340</u>	<u>12,345</u>	<u>(1,995)</u>
Total program costs	<u>\$ 46,577</u>	40,098	<u>\$ (6,479)</u>
Less amount paid by the State ²		<u>(46,577)</u>	
Amount paid in excess of allowable costs claimed		<u>\$ (6,479)</u>	
<u>July 1, 2016, through June 30, 2017</u>			
Direct costs:			
Minors detained but not arrested:			
Salaries	\$ 222	\$ 222	\$ -
Benefits	112	112	-
Total	<u>334</u>	<u>334</u>	<u>-</u>
Drivers arrested for violation of a DUI statute:			
Salaries	13,371	11,987	(1,384)
Benefits	6,725	6,030	(695)
Total	<u>20,096</u>	<u>18,017</u>	<u>(2,079)</u>
Total direct costs	20,430	18,351	(2,079)
Indirect costs	<u>8,210</u>	<u>7,374</u>	<u>(836)</u>
Total program costs	<u>\$ 28,640</u>	25,725	<u>\$ (2,915)</u>
Less amount paid by the State ²		<u>(28,640)</u>	
Amount paid in excess of allowable costs claimed		<u>\$ (2,915)</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>Summary: July 1, 2013, through June 30, 2017</u>			
Salaries	\$ 87,058	\$ 72,651	\$ (14,407)
Benefits	45,982	38,314	(7,668)
Total salaries and benefits	133,040	110,965	(22,075)
Indirect costs	64,807	53,864	(10,943)
Total program costs	<u>\$ 197,847</u>	164,829	<u>\$ (33,018)</u>
Less amount paid by the State ²		<u>(197,847)</u>	
Amount paid in excess of allowable costs claimed		<u>\$ (33,018)</u>	

¹ See the Finding and Recommendation section.

² Payment amount current as of March 26, 2019.

Finding and Recommendation

**FINDING—
Overstated salaries
and related benefits
and indirect costs**

The city claimed \$197,847 (\$87,058 in salaries; \$45,982 in related benefits; and \$64,807 in related indirect costs) for the Minors Detained but Not Ultimately Arrested (\$3,070) and the Drivers Arrested for Violation of DUI Statute (\$194,777) cost components during the audit period. We found that \$164,829 is allowable and \$33,018 is unallowable because the city overstated the number of cases eligible for reimbursement under the mandated program by 1,236 cases during the audit period.

Salary costs are determined by multiplying the number of drivers arrested for violation of a DUI statute by the uniform time allowance and the arresting officer’s hourly rate. The city overstated salary costs by \$14,407 because it misinterpreted the program’s parameters and guidelines, which resulted in the city claiming reimbursement for ineligible cases. In addition, unallowable related benefit costs total \$7,668 and unallowable related indirect costs total \$10,943, for a total audit adjustment of \$33,018.

The following table summarizes the unallowable salaries and related benefits, and related indirect costs by fiscal year:

Fiscal Year	Number of Drivers Arrested for Violation of DUI Statute			Uniform Time Allowance ¹	Salary Rate	Salary Adjustment	Related Benefit Adjustment ²	Related Indirect Cost Adjustment ³	Total Audit Adjustment
	Claimed	Allowable	Difference						
2013-14	2,216	1,669	(547)	0.25	\$ 47.06	\$ (6,432)	\$ (3,513)	\$ (5,120)	\$ (15,065)
2014-15	2,342	2,008	(334)	0.25	\$ 43.61	(3,644)	(1,923)	(2,992)	(8,559)
2015-16	1,681	1,442	(239)	0.25	\$ 49.31	(2,947)	(1,537)	(1,995)	(6,479)
2016-17	1,121	1,005	(116)	0.25	\$ 47.71	(1,384)	(695)	(836)	(2,915)
Total	7,360	6,124	(1,236)			\$ (14,407)	\$ (7,668)	\$ (10,943)	\$ (33,018)

¹The uniform time allowance of 0.25 is equivalent to 15 minutes.

²The benefit rates are 54.60% for fiscal year (FY) 2013-14, 52.80% for FY 2014-15, 52.20% for FY 2015-16, and 52.30% for FY 2016-17.

³The indirect cost rates are 79.60% for FY 2013-14, 82.10% for FY 2014-15, 67.70% for FY 2015-16, and 60.40% for FY 2016-17. Indirect cost rates are applied to salaries only.

Ineligible Cases

The city claimed reimbursement for 7,360 cases for the Drivers Arrested for Violation of a DUI Statute cost component during the audit period. During testing, we found that 6,124 cases are allowable and 1,236 are unallowable. The city claimed costs for 248 cases that are unsupported and under-claimed costs for 54 cases during the audit period. In addition, we found that 1,042 cases are ineligible for reimbursement.

The following table summarizes the number of cases claimed, allowable, and unallowable for the Drivers Arrested for Violation of a DUI Statute cost component by fiscal year:

Fiscal Year	Amount Claimed	Amount Supported	Amount Allowable	Unallowable Cases			
				Unsupported	Underclaimed	Ineligible	Total
2013-14	2,216	1,968	1,669	(248)	-	(299)	(547)
2014-15	2,342	2,354	2,008	-	12	(346)	(334)
2015-16	1,681	1,693	1,442	-	12	(251)	(239)
2016-17	1,121	1,151	1,005	-	30	(146)	(116)
Total	7,360	7,166	6,124	(248)	54	(1,042)	(1,236)

The 1,042 cases are ineligible for reimbursement because they:

- Did not include information to indicate that the driver was arrested for violation of a DUI Statute with a blood alcohol level content (BAC) of 0.08% or greater for adults and a BAC of 0.05% or greater for minors, and did not include a Police Officer Statement (POS) (472);
- Included an adult driver arrested with a BAC lower than the legal limit of 0.08% (87) and a minor arrested with a BAC lower than the legal limit of 0.05% (7), and did not include a POS;
- Indicated that breathalyzer tests estimated an adult driver’s BAC lower than the legal limit of 0.08% (195) and a minor’s BAC lower than the legal limit of 0.05% (72), and did not include POS;
- Reported that the individual arrested had a negative BAC, and did not include a POS (8);
- Included a “Reference Y” description (no blood level indication), and did not include a POS (22);
- Did not include any information to indicate that the arrested driver had violated a DUI Statute, state the driver’s BAC, or include a POS (135);
- Did not provide the age of the individual arrested (8); and
- Are duplicate cases (36).

Section IV. (Reimbursable Activities) of the parameters and guidelines states, in part, “To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities.”

Section IV. (Reimbursable Activities) of the parameters and guidelines also states, in part:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Recommendation

We recommend that the city:

- Follow the mandated program’s claiming instructions and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs and are based on actual costs incurred as a result of implementing the mandated activities.

City’s Response

The city responded via email stating, “We will not disagree with your report.”

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>

CITY OF FRESNO

Audit Report

CRIME STATISTICS REPORTS FOR THE DEPARTMENT OF JUSTICE PROGRAM

Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992; Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998; Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and Chapter 700, Statutes of 2004

July 1, 2001, through June 30, 2012



BETTY T. YEE
California State Controller

December 2016



BETTY T. YEE
California State Controller

December 30, 2016

The Honorable Ashley Swearengin
Mayor of the City of Fresno
2600 Fresno Street, Room 2075
Fresno, CA 93721

Dear Mayor Swearengin:

The State Controller's Office audited the costs claimed by the City of Fresno for the legislatively mandated Crime Statistics Reports for the Department of Justice Program (Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992; Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998; Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and Chapter 700, Statutes of 2004) for the period of July 1, 2001, through June 30, 2012.

The city claimed \$6,217,012 for the mandated program. Our audit found that \$5,657,053 is allowable and \$559,959 is unallowable. The costs are unallowable because the city claimed overstated salaries and benefits costs and claimed overstated indirect cost rates. The State made no payments to the city. The State will pay allowable costs claimed, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, by telephone at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/rg

cc: Michael Lima, Controller/Finance Director
City of Fresno
Jerry Dyer, Chief of Police
Police Department, City of Fresno
Kim Jackson, Administrative Manager
Finance Department, City of Fresno
Mary Halterman, Principal Program Budget Analyst
Local Government Unit, California Department of Finance
Danielle Brandon, Staff Finance Budget Analyst
Local Government Unit, California Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Fresno for the legislatively mandated Crime Statistics Reports for the Department of Justice Program (Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992; Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998; Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and Chapter 700, Statutes of 2004) for the period of July 1, 2001, through June 30, 2012.

The city claimed \$6,217,012 for the mandated program. Our audit found that \$5,657,053 is allowable and \$559,959 is unallowable. The costs are unallowable because the city claimed overstated salaries and benefits costs and claimed overstated indirect cost rates. The State made no payments to the city. The State will pay allowable costs claimed, contingent upon available appropriations.

Background

Penal Code section 12025, subdivisions (h)(1) and (h)(3); section 12031, subdivisions (m)(1) and (m)(3); sections 13014 and 13023; and section 13730, subdivision (a) require local agencies to report information related to certain specified criminal acts to the California Department of Justice (DOJ). These sections were added and/or amended by Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992; Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998; Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and Chapter 700, Statutes of 2004.

On June 26, 2008, the Commission on State Mandates (Commission) adopted a statement of decision for the Crime Statistics Reports for the Department of Justice Program. The Commission found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable state-mandated program on city and county claimants beginning on July 1, 2001, within the meaning of Article XII B, section 6 of the California Constitution and Government Code section 17514.

On July 31, 2009, the Commission heard an amended test claim on Penal Code section 13023 (added by Chapter 700, Statutes of 2004), which imposed additional crime reporting requirements. The Commission also found that this test claim legislation constitutes a new program or higher level of service and imposes a reimbursable state-mandated program for city and county claimants beginning on January 1, 2004. On April 10, 2010, the Commission issued a corrected statement of decision to correctly identify the operative and effective date of the reimbursable state-mandated program as January 1, 2005.

The Commission found that the following activities are reimbursable:

- A local government entity responsible for the investigation and prosecution of a homicide case to provide the California Department of Justice with demographic information about the victim and the person or persons charged with the crime, including the victim's and person's age, gender, race, and ethnic background (Penal Code section 13014).

- Local law enforcement agencies to report, in a manner to be prescribed by the Attorney General, any information that may be required relative to any criminal acts or attempted criminal acts to cause physical injury, emotional suffering, or property damage where there is a reasonable cause to believe that the crime was motivated, in whole or in part, by the victim's race, ethnicity, religion, sexual orientation, or physical or mental disability, or gender or national origin (Penal Code section 13023).
- For district attorneys to report annually on or before June 30, to the Attorney General, on profiles by race, age, gender, and ethnicity any person charged with a felony or misdemeanor under Penal Code section 12025 (carrying a concealed firearm) or section 12031 (carrying a loaded firearm in a public place), and any other offense charged in the same complaint, indictment, or information. The Commission finds that this is a reimbursable mandate from July 1, 2001 (the beginning of the reimbursement period for this test claim) until January 1, 2005. (Penal Code section 12025, subdivisions (h)(1) and (h)(3), and section 12031, subdivisions (m)(1) and (m)(3)).
- For local law enforcement agencies to support all domestic-violence related calls for assistance with a written incident report (Penal Code section 13730, subdivision (a), Chapter 1230, Statutes of 1993).

The Commission also found that beginning January 1, 2005, local law enforcement agencies are entitled to reimbursement for reporting the following in a manner to be prescribed by the Attorney General:

- Any information that may be required relative to hate crimes, as defined in Penal Code section 422.55 as criminal acts committed, in whole or in part, because of one or more of the following perceived characteristics of the victim: (1) disability, (2) gender, (3) nationality, (4) race or ethnicity, (5) religion, (6) sexual orientation.
- Any information that may be required relative to hate crimes, defined in Penal Code section 422.55 as criminal acts committed, in whole or in part, because of association with a person or group with one or more of the following actual or perceived characteristics: (1) disability, (2) gender, (3) nationality, (4) race or ethnicity, (5) religion, (6) sexual orientation.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on September 30, 2010, and amended them on January 24, 2014 to clarify reimbursable costs related to domestic-violence related calls for assistance. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

Objectives, Scope, and Methodology

We conducted this performance audit to determine whether costs claimed represent increased costs resulting from the Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012.

The legal authority to conduct this audit is provided by Government Code sections 12410, 17558.5, and 17561. We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the city's financial statements.

The objectives of our audit were to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

To achieve our audit objectives, we performed the following procedures:

- Reviewed claims to identify the material cost components of each claim, any errors, and any unusual or unexpected variances from year-to-year;
- Completed an internal control questionnaire and performed a walk-through of the claim preparation process to determine what information was used, who obtained it, and how it was obtained;
- Assessed whether computer-processed data provided by the claimant to support claimed costs was complete and accurate and could be relied upon;
- Interviewed city staff to determine the employee classifications involved in performing the reimbursable activities during the audit period;
- Traced productive hourly rate calculations for auditee employees to supporting information in the auditee's payroll system;
- Determined whether indirect costs claimed were for common or joint purposes and whether indirect cost rates were properly supported and applied;
- Assessed whether average time increments claimed to perform the reimbursable activities were reasonable per the requirements of the program;
- Reviewed and analyzed the claimed domestic violence incident report counts, homicide report counts, and hate crime counts for consistency and possible exclusions; and verified that counts were supported by the reports the city submitted to the DOJ;
- Verified incident report counts by tracing a sample of domestic violence calls for assistance to case files to ensure that the calls for assistance were supported by written incident reports; and
- Recalculated allowable costs claimed using audited data.

Conclusion

Our audit found instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Schedule (Summary of Program Costs) and in the Findings and Recommendations section of this report.

For the audit period, the City of Fresno claimed \$6,217,012 for costs of the Crime Statistics Reports for the Department of Justice Program. Our audit found that \$5,657,053 is allowable and \$559,959 is unallowable.

The State paid the made no payments to the city. Our audit found that \$5,657,053 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft report on November 16, 2016. Kim Jackson, Administrative Manager, Finance Department, responded by email on November 29, 2016, agreeing with the findings.

Restricted Use

This report is solely for the information and use of the City of Fresno, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

December 30, 2016

Schedule—
Summary of Program Costs
July 1, 2001, through June 30, 2012

Cost Elements	Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs:				
Homicide reports	\$ 468	\$ 468	\$ -	
Hate crime reports	160	-	(160)	Finding 1
Domestic violence related calls for assistance	286,005	286,005	-	
Total direct costs	286,633	286,473	(160)	
Indirect costs	197,549	152,310	(45,239)	Findings 1, 2
Total program costs	<u>\$ 484,182</u>	438,783	<u>\$ (45,399)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 438,783</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Homicide reports	\$ 472	\$ 472	\$ -	
Hate crime reports	167	-	(167)	Finding 1
Domestic violence related calls for assistance	273,402	273,402	-	
Total direct costs	274,041	273,874	(167)	
Indirect costs	200,904	138,228	(62,676)	Findings 1, 2
Total program costs	<u>\$ 474,945</u>	412,102	<u>\$ (62,843)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 412,102</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Homicide reports	\$ 478	\$ 478	\$ -	
Hate crime reports	170	-	(170)	Finding 1
Domestic violence related calls for assistance	288,767	288,767	-	
Total direct costs	289,415	289,245	(170)	
Indirect costs	222,254	163,299	(58,955)	Findings 1, 2
Total program costs	<u>\$ 511,669</u>	452,544	<u>\$ (59,125)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 452,544</u>		

Schedule (continued)

Cost Elements	Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Homicide reports	\$ 484	\$ 484	\$ -	
Hate crime reports	98	41	(57)	Finding 1
Domestic violence related calls for assistance	284,557	284,557	-	
Total direct costs	285,139	285,082	(57)	
Indirect costs	214,569	167,251	(47,318)	Findings 1, 2
Total program costs	<u>\$ 499,708</u>	452,333	<u>\$ (47,375)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 452,333</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Homicide reports	\$ 462	\$ 462	\$ -	
Hate crime reports	249,027	249,027	-	
Domestic violence related calls for assistance	43	43	-	
Total direct costs	249,532	249,532	-	
Indirect costs	212,203	187,970	(24,233)	Finding 2
Total program costs	<u>\$ 461,735</u>	437,502	<u>\$ (24,233)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 437,502</u>		
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Homicide reports	\$ 520	\$ 520	\$ -	
Hate crime reports	36	36	-	
Domestic violence related calls for assistance	319,784	319,784	-	
Total direct costs	320,340	320,340	-	
Indirect costs	237,946	164,021	(73,925)	Finding 2
Total program costs	<u>\$ 558,286</u>	484,361	<u>\$ (73,925)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 484,361</u>		

Schedule (continued)

Cost Elements	Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Homicide reports	\$ 540	\$ 540	\$ -	
Hate crime reports	45	45	-	
Domestic violence related calls for assistance	341,293	341,293	-	
Total direct costs	341,878	341,878	-	
Indirect costs	254,779	186,404	(68,375)	Finding 2
Total program costs	<u>\$ 596,657</u>	528,282	<u>\$ (68,375)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 528,282</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Direct costs:				
Homicide reports	\$ 592	\$ 592	\$ -	
Hate crime reports	55	55	-	
Domestic violence related calls for assistance	336,215	336,215	-	
Total direct costs	336,862	336,862	-	
Indirect costs	238,138	193,250	(44,888)	Finding 2
Total program costs	<u>\$ 575,000</u>	530,112	<u>\$ (44,888)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 530,112</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Direct costs:				
Homicide reports	\$ 650	\$ 650	\$ -	
Hate crime reports	92	92	-	
Domestic violence related calls for assistance	358,924	358,924	-	
Total direct costs	359,666	359,666	-	
Indirect costs	225,279	205,205	(20,074)	Finding 2
Total program costs	<u>\$ 584,945</u>	564,871	<u>\$ (20,074)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 564,871</u>		

Schedule (continued)

Cost Elements	Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2010, through June 30, 2011</u>				
Direct costs:				
Homicide reports	\$ 2,424	\$ 2,424	\$ -	
Hate crime reports	26	26	-	
Domestic violence related calls for assistance	400,389	384,816	(15,573)	Finding 1
Total direct costs	402,839	387,266	(15,573)	
Indirect costs	349,515	289,754	(59,761)	Finding 2
Total program costs	<u>\$ 752,354</u>	677,020	<u>\$ (75,334)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 677,020</u>		
<u>July 1, 2011, through June 30, 2012</u>				
Direct costs:				
Homicide reports	\$ 562	\$ 562	\$ -	
Domestic violence related calls for assistance	421,124	421,124	-	
Total direct costs	421,686	421,686	-	
Indirect costs	295,845	257,457	(38,388)	Finding 2
Total program costs	<u>\$ 717,531</u>	679,143	<u>\$ (38,388)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 679,143</u>		
<u>Summary: July 1, 2001, through June 30, 2012</u>				
Direct costs:				
Homicide reports	\$ 7,652	\$ 7,652	\$ -	
Hate crime reports	249,876	249,322	(554)	
Domestic violence related calls for assistance	3,310,503	3,294,930	(15,573)	
Total direct cost	3,568,031	3,551,904	(16,127)	
Indirect costs	2,648,981	2,105,149	(543,832)	
Total program costs	<u>\$ 6,217,012</u>	5,657,053	<u>\$ (559,959)</u>	
Less amount paid by the state		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 5,657,053</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overstated salaries and benefits costs

The city overstated salaries and benefits by \$16,127 for the audit period. The related indirect costs total \$13,917. The audit adjustments related to the Domestic Violence Related Calls for Assistance and Hate Crime Reports cost components. The city overstated the costs because it computed costs using an overstated number of domestic violence incident reports for fiscal year (FY) 2010-11 and claimed costs for hate crime reports outside of the reimbursable period.

The following table summarizes the overstated salaries and benefits costs:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
2001-02	\$ 286,633	\$ 286,473	\$ (160)
2002-03	274,041	273,874	(167)
2003-04	289,415	289,245	(170)
2004-05	285,139	285,082	(57)
2005-06	249,532	249,532	-
2006-07	320,340	320,340	-
2007-08	341,878	341,878	-
2008-09	336,862	336,862	-
2009-10	359,666	359,666	-
2010-11	402,839	387,266	(15,573)
2011-12	421,686	421,686	-
Total	<u>\$ 3,568,031</u>	<u>\$ 3,551,904</u>	<u>\$ (16,127)</u>

Domestic Violence Related Calls for Assistance

For FY 2010-11, the city overstated salaries and benefits costs for the Domestic Violence Related Calls for Assistance component by \$15,573. The related indirect cost is \$13,512. The costs for this component include supporting each related call for assistance with a written incident report. Reimbursable activities consist of writing, reviewing, and editing the incident reports. Costs claimed were calculated by multiplying the number of incident reports by a time increment to process a report, then multiplying the resulting total hours by a productive hourly rate. The costs are overstated because the city overstated the number of incident reports it prepared to support domestic violence-related calls for assistance.

For the audit period, the city provided the monthly reports it submitted to the DOJ to support the number of domestic violence-related calls for assistance it reported. We reviewed the monthly reports and calculated the number of incident reports that were produced within each fiscal year. We found that the monthly reports did not support the claimed number of domestic violence-related calls for assistance for FY 2010-11; the city overstated the number of incidents by 210. As a result, we recalculated the costs for the effected fiscal year using the number of incidents reported to the DOJ.

Hate Crime Reports

The city overstated salaries and benefits costs for the Hate Crime Reports component by \$554. The related indirect cost is \$405. The costs for this component consist of extracting, reporting, and verifying hate crime information submitted to the DOJ. The costs are ineligible because the city claimed costs for hate crime reports outside of the reimbursable period.

For the audit period, the city provided support for the number of hate crimes it reported to the DOJ. Our review of city records disclosed that no hate crimes were reported prior to 2004. In addition, the program's parameters and guidelines indicate that the mandated activity is eligible for reimbursement beginning January 1, 2005. Therefore, costs claimed for reporting hate crimes prior to January 1, 2005, are not eligible for reimbursement.

The following table summarizes the ineligible costs:

	Fiscal Year				Audit
	2001-02	2002-03	2003-04	2004-05	Adjustment
Salaries and benefits	\$ (160)	\$ (167)	\$ (170)	\$ (57)	\$ (554)
Related indirect costs	(110)	(123)	(130)	(42)	(405)
Total	\$ (270)	\$ (290)	\$ (300)	\$ (99)	\$ (959)

Criteria

The program’s parameters and guidelines (section IV) state, in part:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

The parameters and guidelines (section IV–Ongoing Activities D. Domestic Violence Related Calls for Assistance) allow ongoing activities related to costs supporting domestic violence-related calls for assistance with a written incident report, and reviewing and editing the report.

Concerning hate crime reports, the parameters and guidelines (section III) state, in part:

...Penal Code section 13023, as amended by Statutes 2004, chapter 700, became operative and effective on January 1, 2005. Therefore, the costs incurred for compliance with the mandated activities found in Penal Code section 13023, as amended by Statutes 2004 chapter 700, are reimbursable on or after January 1, 2005.

Recommendation

The Crime Statistics Reports for the Department of Justice Program was suspended in FY 2012-13 through FY 2016-17. If the program becomes active, we recommend that the city claim costs based on the actual number of domestic violence related calls for assistance that were supported by written incident reports and reported to the DOJ. We also recommend that the city claim costs within the reimbursable period identified in the program’s parameters and guidelines.

**FINDING 2—
Overstated indirect costs**

The city overstated indirect costs by \$529,915 for the audit period. The overstatement results primarily from the application of overstated indirect cost rates during the audit period. As a result, we recalculated the indirect cost rates and applied them to the corresponding eligible direct costs.

The following table summarizes the overstated indirect costs:

	Fiscal Year				Audit Adjustment
	2001-02	2002-03	2003-04	2004-05	
Allowable indirect cost rate	62.10%	59.00%	66.90%	70.40%	
Less claimed indirect cost rate	(80.50)%	(85.70)%	(91.00)%	(90.30)%	
Unallowable indirect cost rate	(18.40)%	(26.70)%	(24.10)%	(19.90)%	
Allowable salaries	× \$ 245,267	× \$ 234,281	× \$ 244,089	× \$ 237,569	
Total	\$ (45,129)	\$ (62,553)	\$ (58,825)	\$ (47,276)	\$ (213,783)
	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	
Allowable indirect cost rate	86.10%	63.90%	68.70%	71.25%	
Less claimed indirect cost rate	(97.20)%	(92.70)%	(93.90)%	(87.80)%	
Unallowable indirect cost rate	(11.10)%	(28.80)%	(25.20)%	(16.55)%	
Allowable salaries	× \$ 218,314	× \$ 256,683	× \$ 271,331	× \$ 271,226	
Total	\$ (24,233)	\$ (73,925)	\$ (68,375)	\$ (44,888)	(211,421)
	Fiscal Year				
	2009-10	2010-11	2011-12		
Allowable indirect cost rate	73.60%	104.00%	89.20%		
Less claimed indirect cost rate	(80.80)%	(120.60)%	(102.50)%		
Unallowable indirect cost rate	(7.20)%	(16.60)%	(13.30)%		
Allowable salaries	× \$ 278,811	× \$ 278,609	× \$ 288,629		
Total	\$ (20,074)	\$ (46,249)	\$ (38,388)		(104,711)
Total					\$ (529,915)

The overstatements resulted for the following reasons, broken down by fiscal year:

For FY 2001-02 through FY 2005-06, the indirect cost rate proposals (ICRP) for the Police Department had been previously audited for other mandate programs. However, instead of calculating indirect costs using the previously audited indirect cost rates, the city revised audited indirect cost rates to recover indirect costs for these fiscal years. The city revised indirect cost rates to include additional salaries in the indirect cost pool. However, the city did not provide documentation to support that the increased salaries should be included in the indirect cost pool. Therefore, we recalculated indirect costs using the previously audited rates.

For FY 2006-07 and FY 2007-08, the city’s ICRPs for the Police Department excluded salaries attributable to grant programs, (e.g., Cops in School grant, the HUD Capitol Program, and Airport Public Safety Program). Title 2, *Code of Federal Regulations*, Part 225 (Office of Management and Budget [OMB] Circular A-87), Appendix A, Part C, subdivision 3(b), states, “All activities which benefit from the governmental unit’s indirect cost...will receive an appropriate allocation of indirect costs.” We adjusted direct salaries to include the costs of grant programs.

The city’s ICRP also included direct salaries and benefits costs of police sergeants and police specialists in its indirect cost pool. The parameters and guidelines define indirect costs as costs that are incurred for a common or joint purpose, benefiting more than one program. Further, indirect costs are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. The city’s job specifications for each classification indicate that the duties of police sergeants and police specialists are readily assignable specific cost objectives. The city did not provide additional documentation, such as time records, to support that the costs should be allocated as indirect costs. As a result, we recalculated the indirect cost rates and applied the rates to eligible direct costs.

For FY 2008-09 through FY 2011-12, the city’s ICRPs for the Police Department had been previously audited. In the previous audit, we noted that the ICRPs excluded direct salaries attributable to grant programs. OMB A-87 provides that all activities benefiting from a unit’s indirect costs will receive an appropriate allocation of indirect costs. In the previous audit, we recalculated the indirect cost rates by adjusting the direct salaries to include the grant programs. For this audit we applied the previously audited indirect cost rates to eligible direct costs.

The following table summarizes the calculation of the allowable indirect cost rates for the effected fiscal years:

Cost Component	Costs Reported	Allowable Costs	Audit Adjustment
<u>FY 2006-07</u>			
Direct costs:			
Salaries (A)	\$ 54,625,621	\$ 68,106,699	\$ 13,481,078
Indirect Costs:			
Salaries and benefits	28,084,685	21,265,051	(6,819,634)
Sevices and supplies	22,233,978	22,233,978	-
Total indirect costs (B)	\$ 50,318,663	\$ 43,499,029	\$ (6,819,634)
Allowable indirect cost rate FY 2006-07 ((B) ÷ (A))		63.9%	
<u>FY 2007-08</u>			
Direct costs:			
Salaries (C)	\$ 60,923,576	\$ 72,785,704	\$ 11,862,128
Indirect Costs:			
Salaries and benefits	31,533,866	24,347,789	(7,186,077)
Sevices and supplies	25,683,573	25,683,573	-
Total indirect costs (D)	\$ 57,217,439	\$ 50,031,362	\$ (7,186,077)
Allowable indirect cost rate FY 2007-08 ((D) ÷ (C))		68.7%	

Criteria

The parameters and guidelines (section IV) state, in part:

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

The parameters and guidelines (section V B) provide that counties may prepare an ICRP to recover indirect costs using the procedure identified in OMB Circular A-87.

Title 2, *Code of Federal Regulations*, Part 225 (OMB Circular A-87) provides guidance relative to local government ICRPs. Appendix A, Part C, subdivision 3(b), states, "All activities which benefit from the governmental unit's indirect costs ... will receive an appropriate allocation of indirect costs."

OMB Circular A-87 also provides the following guidance:

- Attachment A, Part C, section 3(a), states, "A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received."
- Attachment B, section 8(h), requires that employees must maintain personnel activity reports or equivalent documentation when they work on an indirect cost activity and a direct cost activity.
- Attachment E, Part A, section 1, provides that a cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned as a direct cost.

Recommendation

The Crime Statistics Reports for the Department of Justice Program was suspended in the FY 2012-13 through FY 2016-17. If the program becomes active, we recommend the city prepare ICRPs that are supported by its expenditure ledgers and inclusive of all departmental costs; allocate salaries and wages between direct and indirect activities based on personnel activity reports or equivalent documentation that meet the requirements of OMB Circular A-87; and, when applicable, calculate indirect costs using the prior audited indirect cost rate.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>

CITY OF FRESNO

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 1999, through June 30, 2003



STEVE WESTLY
California State Controller

January 2005



STEVE WESTLY
California State Controller

January 5, 2005

Ruthie F. Quinto, CPA
Finance Director/City Controller
City of Fresno
2600 Fresno Street
Fresno, CA 93721

Dear Ms. Quinto:

The State Controller's Office audited the claims filed by the City of Fresno for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program (Chapter 246, Statutes of 1995) for the period of July 1, 1999, through June 30, 2003.

The city claimed \$655,860 for the mandated program. Our audit disclosed that the entire amount is allowable. The State paid the city \$397,889. The State will pay allowable costs claimed that exceed the amount paid, totaling \$257,971, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

A handwritten signature in black ink that reads "Vincent P. Brown".

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/jj

cc: Jerry P. Dyer
Chief of Police
City of Fresno
Rene J. Martin
Deputy Chief of Police
City of Fresno
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by the City of Fresno for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program (Chapter 246, Statutes of 1995) for the period of July 1, 1999, through June 30, 2003. The last day of fieldwork was November 18, 2004.

The city claimed \$655,860 for the mandated program. The audit disclosed that the entire amount is allowable. The State paid the city \$397,889. The State will pay allowable costs claimed that exceed the amount paid, totaling \$257,971, contingent upon available appropriations.

Background

Penal Code Section 13701 (added by Chapter 246, Statutes of 1995) requires local law enforcement agencies to develop, adopt, and implement written arrest policies for domestic violence offenders by July 1, 1996. The legislation also requires local law enforcement agencies to obtain input from local domestic violence agencies in developing the arrest policies. Under previous law, local law enforcement agencies were required to develop, adopt, and implement written policies for response to domestic violence calls and were encouraged, but not obligated, to consult with domestic violence experts.

On September 25, 1997, the Commission on State Mandates (COSM) determined that Chapter 246, Statutes of 1995, imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on August 20, 1998. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Domestic Violence Arrest Policies and Standards Program for the period of July 1, 1999, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the city's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs

claimed were supported.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

For the audit period, the City of Fresno claimed \$655,860 for Domestic Violence Arrest Policies and Standards Program costs. Our audit disclosed no material instances of noncompliance with the requirements outlined above.

For fiscal year (FY) 1999-2000, the State paid the city \$130,698. Our audit disclosed that the entire amount is allowable.

For FY 2000-01, the State paid the city \$167,160. Our audit disclosed that the entire amount is allowable.

For FY 2001-02, the State paid the city \$100,000. Our audit disclosed that \$179,055 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$79,055, contingent upon available appropriations.

For FY 2002-03, the State paid the city \$31. Our audit disclosed that \$178,948 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$178,917, contingent upon available appropriations.

Views of Responsible Officials

We discussed our audit results with the city's representatives during a telephone exit conference conducted on November 18, 2004. Ruthie Quinto, City Controller, and Annette Chinn, Consultant, agreed with the audit results. Ms. Quinto declined a draft audit report and agreed that we could issue the audit report as final.

Restricted Use

This report is solely for the information and use of the City of Fresno, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2003**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>
<u>July 1, 1999, through June 30, 2000</u>		
Salaries	\$ 84,321	\$ 84,321
Benefits	12,227	12,227
Total direct costs	96,548	96,548
Indirect costs	34,150	34,150
Total program costs	<u>\$ 130,698</u>	130,698
Less amount paid by the State		<u>(130,698)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2000, through June 30, 2001</u>		
Salaries	\$ 94,122	\$ 94,122
Benefits	17,883	17,883
Total direct costs	112,005	112,005
Indirect costs	55,155	55,155
Total program costs	<u>\$ 167,160</u>	167,160
Less amount paid by the State		<u>(167,160)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2001, through June 30, 2002</u>		
Salaries	\$ 95,648	\$ 95,648
Benefits	24,008	24,008
Total direct costs	119,656	119,656
Indirect costs	59,398	59,398
Total program costs	<u>\$ 179,054</u>	179,054
Less amount paid by the State		<u>(100,000)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 79,054</u>
<u>July 1, 2002, through June 30, 2003</u>		
Salaries	\$ 101,675	\$ 101,675
Benefits	17,285	17,285
Total direct costs	118,960	118,960
Indirect costs	59,988	59,988
Total program costs	<u>\$ 178,948</u>	178,948
Less amount paid by the State		<u>(31)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 178,917</u>

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>
<u>Summary: July 1, 1999, through June 30, 2003</u>		
Salaries	\$ 375,766	\$ 375,766
Benefits	<u>71,403</u>	<u>71,403</u>
Total direct costs	447,169	447,169
Indirect costs	<u>208,691</u>	<u>208,691</u>
Total program costs	<u>\$ 655,860</u>	655,860
Less amount paid by the State		<u>(397,889)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 257,971</u>

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>

CITY OF FRESNO

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 2008, through June 30, 2012



BETTY T. YEE
California State Controller

May 2015



BETTY T. YEE
California State Controller

May 26, 2015

The Honorable Ashley Swearengin, Mayor
City of Fresno
2600 Fresno Street, Room 2075
Fresno, CA 93721

Dear Mayor Swearengin:

The State Controller's Office audited the costs claimed by the City of Fresno for the legislatively mandated Domestic Violence Arrest Policies and Standards Program (Chapter 246, Statutes of 1995) for the period of July 1, 2008, through June 30, 2012.

The city claimed and was paid \$1,132,578 for the mandated program. Our audit found that \$717,846 is allowable and \$414,732 is unallowable. The costs are unallowable primarily because the city claimed non-mandate-related costs. The State will offset \$414,732 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, by phone at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/as

cc: Michael Lima, Controller/Finance Director
City of Fresno
Jerry Dyer, Chief of Police
City of Fresno Police Department
Kim Jackson, Management Analyst III
City of Fresno, Finance Department
Evelyn Sues, Principal Program Budget Analyst
Mandates Unit, Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Fresno for the legislatively mandated Domestic Violence Arrest Policies and Standards Program (Chapter 246, Statutes of 1995) for the period of July 1, 2008, through June 30, 2012.

The city claimed and was paid \$1,132,578 for the mandated program. Our audit found that \$717,846 is allowable and \$414,732 is unallowable. The costs are unallowable primarily because the city claimed non-mandate-related costs. The State will offset \$414,732 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

Background

Penal Code section 13701, subdivision (b) (added by Chapter 246, Statutes of 1995), required local law enforcement agencies to develop, adopt, and implement written arrest policies for domestic violence offenders by July 1, 1996. The legislation also required local law enforcement agencies to obtain input from local domestic violence agencies in developing the arrest policies. Under previous law, local law enforcement agencies were required to develop, adopt, and implement written policies for response to domestic violence calls and were encouraged, but not obligated, to consult with domestic violence experts.

On September 25, 1997, the Commission on State Mandates (Commission) determined that Chapter 246, Statutes of 1995, imposed a state-mandated program reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on August 20, 1998 and amended them on October 30, 2009. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

Objectives, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2008, through June 30, 2012.

The objectives of our audit were to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The legal authority to conduct this audit is provided by Government Code sections 12410, 17558.5, and 17561. We did not audit the city's financial statements. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and

conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations.

To achieve our audit objectives, we performed the following audit procedures:

- Interviewed employees, completed the internal control questionnaire, and performed a walk-through of the cost components of each claim.
- Traced costs claimed to supporting documentation that showed when the costs were incurred, the validity of such costs, and their relationship to mandated activities.

Conclusion

Our audit found instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the City of Fresno claimed \$1,132,578 for costs of the Domestic Violence Arrest Policies and Standards Program. Our audit found that \$717,846 is allowable and \$414,732 is unallowable.

For the fiscal year (FY) 2008-09 claim, the State paid the city \$245,600. Our audit found that \$139,574 is allowable. The State will offset \$106,026 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2009-10 claim, the State paid the city \$261,388. Our audit found that \$162,346 is allowable. The State will offset \$99,042 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2010-11 claim, the State paid the city \$319,045. Our audit found that \$194,976 is allowable. The State will offset \$124,069 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

For the FY 2011-12 claim, the State paid the city \$306,545. Our audit found that \$220,950 is allowable. The State will offset \$85,595 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

Views of Responsible Officials

We issued a draft audit report on April 15, 2015. Kim Jackson, Management Analyst III, Finance Department responded by email dated May 5, 2015, stating that the city has no changes to the draft audit report.

Restricted Use

This report is solely for the information and use of the City of Fresno, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

May 26, 2015

**Schedule 1—
Summary of Program Costs
July 1, 2008, through June 30, 2012**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2008, through June 30, 2009</u>				
Direct costs:				
Salaries and benefits	\$ 152,442	\$ 88,694	\$ (63,748)	Findings 1, 2
Indirect costs	93,158	50,880	(42,278)	Findings 1, 2, 3
Total program costs	<u>\$ 245,600</u>	139,574	<u>\$ (106,026)</u>	
Less amount paid by the state		<u>(245,600)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (106,026)</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Direct costs:				
Salaries and benefits	\$ 159,503	\$ 103,369	\$ (56,134)	Findings 1, 2
Indirect costs	101,885	58,977	(42,908)	Findings 1, 2, 3
Total program costs	<u>\$ 261,388</u>	162,346	<u>\$ (99,042)</u>	
Less amount paid by the state		<u>(261,388)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (99,042)</u>		
<u>July 1, 2010, through June 30, 2011</u>				
Direct costs:				
Salaries and benefits	\$ 170,829	\$ 111,529	\$ (59,300)	Findings 1, 2
Indirect costs	148,216	83,447	(64,769)	Findings 1, 2, 3
Total program costs	<u>\$ 319,045</u>	194,976	<u>\$ (124,069)</u>	
Less amount paid by the state		<u>(319,045)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (124,069)</u>		
<u>July 1, 2011, through June 30, 2012</u>				
Direct costs:				
Salaries and benefits	\$ 180,154	\$ 137,190	\$ (42,964)	Findings 1, 2
Indirect costs	126,391	83,760	(42,631)	Findings 1, 2, 3
Total program costs	<u>\$ 306,545</u>	220,950	<u>\$ (85,595)</u>	
Less amount paid by the state		<u>(306,545)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (85,595)</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 2008, through June 30, 2012</u>				
Direct costs:				
Salaries and benefits	\$ 662,928	\$ 440,782	\$ (222,146)	
Indirect costs	<u>469,650</u>	<u>277,064</u>	<u>(192,586)</u>	
Total program costs	<u>\$ 1,132,578</u>	717,846	<u>\$ (414,732)</u>	
Less amount paid by the state		<u>(1,132,578)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (414,732)</u>	

¹ See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Overstated and understated claimed costs**

The city overstated and understated the number of domestic violence incident reports it claimed during the audit period. This resulted in net understated salaries and benefits costs totaling \$5,753; the related indirect cost is \$9,607.

For each fiscal year, the city provided a summary report to support the claimed number of domestic violence incident reports. The city created the summary reports using its case management system. The case management system’s information did not support the number of domestic violence incident reports that the city claimed. The following table summarizes the audit adjustment for the understated or overstated number of incident reports:

Understated/(overstated) number of reports	(927)	(226)	637	357	
Uniform time allowance (hours)	x 0.48	x 0.48	x 0.48	x 0.48	
Understated/overstated hours	(445)	(108)	306	171	
Claimed productive hourly rate, salaries ¹	x \$37.63	x \$41.09	x \$47.14	x \$48.93	
Understated/(overstated) salaries (A)	\$ (16,745)	\$ (4,438)	\$ 14,425	\$ 8,367	
Benefit rate ¹	x 24.20%	x 29.00%	x 39.00%	x 46.10%	
Understated/(overstated) benefits (B)	(4,052)	(1,287)	5,626	3,857	
Understated/(overstated) salaries and benefits ((C) = (A) + (B))	(20,797)	(5,725)	20,051	12,224	\$ 5,753
Indirect cost rate claimed (D)	x 75.90%	x 82.40%	x 120.60%	x 102.50%	
Related indirect costs ((E) = (A) x (D))	(12,709)	(3,657)	17,397	8,576	9,607
Audit adjustment, ((F) = (C) + (E))	\$ (33,506)	\$ (9,382)	\$ 37,448	\$ 20,800	\$ 15,360

¹Rate applied to salaries.

The program’s parameters and guidelines state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

The parameters and guidelines allow a uniform time allowance of 29 minutes (0.48 hours) for responding officers to interview both parties (17 minutes) and consider various specified factors (12 minutes) in a domestic violence incident.

Recommendation

We recommend that the city claim the number of domestic violence incident reports that is supported by the city’s case management system.

City’s Response

The city has no changes to the finding.

**FINDING 2—
Non-reimbursable
costs**

The city claimed non-reimbursable salaries and benefits totaling \$227,899; the related indirect costs total \$166,012.

As noted in Finding 1, the city overstated or understated the total number of domestic violence incident reports for each fiscal year. The following table summarizes the audited population of incident reports and the claimed hours attributable to the audited population:

	Fiscal Year			
	2008-09	2009-10	2010-11	2011-12
Documented number of domestic violence incident reports	5,822	6,000	6,031	5,571
Uniform time allowance (hours)	x 0.48	x 0.48	x 0.48	x 0.48
Claimed hours attributable to documented incident reports ¹	<u>2,814</u>	<u>2,900</u>	<u>2,915</u>	<u>2,693</u>

¹ Calculated using 0.4833

For each fiscal year, we selected a statistical sample from the documented number of domestic violence incident reports (the population) based on a 95% confidence level, a precision rate of +/- 8%, and an expected error rate of 50%. We used statistical samples so that the results could be projected to the population for each fiscal year. We selected a random sample of 146 incident reports for each fiscal year in the audit period. We reviewed the sample incident reports to determine whether the city performed the required mandated program activities. Our review found the following:

- 303 incident reports were fully reimbursable under the mandated program. These reports are reimbursable at 29 minutes (0.48 hours) per report.
- 121 incident reports were partially reimbursable because the officers did not interview both parties involved in the domestic violence incident. These reports are reimbursable at 20.5 minutes (0.34 hours)

per report, based on 8.5 minutes to interview one party and 12 minutes to consider the various factors identified in the parameters and guidelines.

- 160 incident reports were not reimbursable because the incidents did not meet the definition of domestic violence, as defined by Penal Code section 13700. The incidents involved issues such as court order violations, annoying phone calls, and verbal arguments.

The following table summarizes the results of our statistical samples:

	Fiscal Year				Total
	2008-09	2009-10	2010-11	2011-12	
Allowable incident reports	82	79	64	78	303
Partially reimbursable incident reports - only one party interviewed	24	28	31	38	121
Non-mandate-related incident reports	40	39	51	30	160
Total reports sampled	146	146	146	146	584

The following table shows the calculation of unallowable hours based on the results of the statistical samples:

	Fiscal Year				Total
	2008-09	2009-10	2010-11	2011-12	
Allowable incident reports	82	79	64	78	303
Uniform time allowance (hours)	x 0.48	x 0.48	x 0.48	x 0.48	
Subtotal (G)	39.36	37.92	30.72	37.44	
Partially reimbursable incident reports - only one party interviewed	24	28	31	38	121
Allowable uniform time allowance (hours)	x 0.34	x 0.34	x 0.34	x 0.34	
Subtotal (H)	8.16	9.52	10.54	12.92	
Total reimbursable hours for sampled reports ((G) + (H))	47.52	47.44	41.26	50.36	
Statistical sample size	÷ 146	÷ 146	÷ 146	÷ 146	
Reimbursable hours per report	0.3255	0.3249	0.2826	0.3449	
Number of documented incident reports	x 5,822	x 6,000	x 6,031	x 5,571	
Total reimbursable hours	1,895	1,949	1,704	1,921	
Less claimed hours attributable to documented incident reports	(2,814)	(2,900)	(2,915)	(2,693)	
Unallowable hours	(919)	(951)	(1,211)	(772)	

The following table summarizes the unallowable costs based on the unallowable hours identified from the statistical samples:

	Fiscal Year				Total
	2008-09	2009-10	2010-11	2011-12	
Unallowable hours	(919)	(951)	(1,211)	(772)	
Claimed average productive hourly rate (salary)	x \$37.63	x \$41.09	x \$47.14	x \$48.93	
Unallowable salaries (J) ¹	\$ (34,582)	\$ (39,077)	\$ (57,087)	\$ (37,774)	
Benefit rate	x 24.20%	x 29.00%	x 39.00%	x 46.10%	
Unallowable benefits (K) ¹	(8,369)	(11,332)	(22,264)	(17,414)	
Unallowable salary and benefits ((L) = (J) + (K))	(42,951)	(50,409)	(79,351)	(55,188)	\$ (227,899)
Indirect cost rate claimed	x 75.90%	x 82.40%	x 120.60%	x 102.50%	
Related indirect costs (M)	(26,248)	(32,199)	(68,847)	(38,718)	(166,012)
Audit adjustment ((L) + (M))	\$ (69,199)	\$ (82,608)	\$ (148,198)	\$ (93,906)	\$ (393,911)

¹ Applied to salaries

The parameters and guidelines state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

The parameters and guidelines allow a total uniform time allowance of 29 minutes (0.48 hours) for responding officers to interview both parties (17 minutes) and consider various specified factors (12 minutes) in a domestic violence incident.

Recommendation

We recommend that the city claim costs for only those reports that document incidents meeting the definition of domestic violence as provided by Penal Code section 13700. In addition, we recommend that the city claim the portion of the uniform time allowance that is attributable to the mandated activities actually performed.

City’s Response

The city has no changes to the finding.

**FINDING 3—
Overstated indirect costs rates**

The city claimed indirect costs based on indirect cost rate proposals (ICRP) prepared for the city’s police department. The city overstated its indirect cost rate for each fiscal year. As a result, the city overstated indirect costs claimed by \$36,181 for the audit period.

For all fiscal years, the city's ICRP excluded salaries attributable to grant programs (e.g., Cops in School grant, HUD Capitol Program, and Airport Public Safety). Title 2, *Code of Federal Regulations*, Part 225 (Office of Management and Budget (OMB) Circular A-87), Appendix A, Part C, subdivision 3.b. states, "All activities which benefit from the governmental unit's indirect cost . . . will receive an appropriate allocation of indirect costs." We adjusted direct salaries and benefits to include the grant program costs.

The following table summarizes the indirect cost rate audit adjustments:

Cost Component	Costs Reported	Allowable Costs	Audit Adjustment
<u>Fiscal Year (FY) 2008-09</u>			
Direct costs:			
Salaries (A)	\$ 66,814,370	\$ 71,178,258	\$ 4,363,888
Indirect Costs:			
Salaries and benefits	29,469,580	29,469,580	-
Sevices and supplies	21,243,973	21,243,973	-
Total indirect costs (B)	\$ 50,713,553	\$ 50,713,553	\$ -
Allowable indirect cost rate FY 2008-09 ((B) ÷ (A))		71.25%	
<u>FY 2009-10</u>			
Direct costs:			
Salaries (C)	\$ 58,436,456	\$ 65,430,050	\$ 6,993,594
Indirect Costs:			
Salaries and benefits	31,421,412	31,421,412	-
Sevices and supplies	16,719,734	16,719,734	-
Total indirect costs (D)	\$ 48,141,146	\$ 48,141,146	\$ -
Allowable indirect cost rate FY 2009-10 ((D) ÷ (C))		73.60%	
<u>FY 2010-11</u>			
Direct costs:			
Salaries (E)	\$ 47,405,439	\$ 54,941,936	\$ 7,536,497
Indirect Costs:			
Salaries and benefits	39,213,267	39,213,267	-
Sevices and supplies	17,944,771	17,944,771	-
Total indirect costs (F)	\$ 57,158,038	\$ 57,158,038	\$ -
Allowable indirect cost rate FY 2009-10 (F ÷ E)		104.00%	
<u>FY 2011-12</u>			
Direct costs:			
Salaries (G)	\$ 51,817,962	\$ 59,537,311	\$ 7,719,349
Indirect Costs:			
Salaries and benefits	36,639,078	36,639,078	-
Sevices and supplies	16,479,079	16,479,079	-
Total indirect costs (H)	\$ 53,118,157	\$ 53,118,157	\$ -
Allowable indirect cost rate FY 2009-10 (H ÷ G)		89.20%	

The following table summarizes the audit adjustments:

	Fiscal Year				Total
	2008-09	2009-10	2010-11	2010-11	
Allowable indirect cost rate	71.25%	73.60%	104.00%	89.20%	
Less claimed indirect cost rate	(75.90)%	(82.40)%	(120.60)%	(102.50)%	
Unallowable indirect cost rate	(4.65)%	(8.80)%	(16.60)%	(13.30)%	
Allowable salaries	x \$ 71,412	x \$ 80,131	x \$ 80,237	x \$ 93,901	
Audit adjustment	\$ (3,321)	\$ (7,052)	\$ (13,319)	\$ (12,489)	\$ (36,181)

The parameters and guidelines state, “Actual costs must be traceable and supported by source documents that show the validity of such costs. . . .” The parameters and guidelines also state that counties may claim indirect costs using the procedures provided in OMB Circular A-87.

Recommendation

We recommend that the city prepare ICRPs that are supported by its expenditure ledgers and inclusive of all departmental costs. We also recommend that the city allocate costs consistently between fiscal years in accordance with OMB Circular A-87.

City’s Response

The city has no changes to the finding.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>

CITY OF FRESNO

Audit Report

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS PROGRAM

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178,
Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980;
Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983;
Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990

July 1, 2003, through June 30, 2006



JOHN CHIANG
California State Controller

June 2008



JOHN CHIANG
California State Controller

June 30, 2008

The Honorable Alan Autry
Mayor of the City of Fresno
2600 Fresno Street
Fresno, CA 93721

Dear Mr. Autry:

The State Controller's Office audited the costs claimed by the City of Fresno for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2003, through June 30, 2006.

The city claimed \$1,194,502 for the mandated program. Our audit disclosed that \$205,281 is allowable and \$989,221 is unallowable. The unallowable costs resulted primarily because the city claimed ineligible costs. The State paid the city \$374,998. The amount paid exceeds allowable costs claimed by \$169,717.

If the city subsequently provides corroborating evidence to support the time it takes to perform individual reimbursable activities, as well as the number of activities performed, we will revise the final audit report as appropriate.

If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at CSM's Web site, at www.csm.ca.gov (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: Karen Bradley, CPA
Interim Finance Director
City of Fresno
Kim Jackson, Deputy Controller
City of Fresno
Sharon Shaffer, Deputy Police Chief
City of Fresno
Todd Jerue, Program Budget Manager
Corrections and General Government
Department of Finance
Carla Castaneda
Principal Program Budget Analyst
Department of Finance
Paula Higashi, Executive Director
Commission on State Mandates

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Fresno for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2003, through June 30, 2006.

The city claimed \$1,194,502 for the mandated program. Our audit disclosed that \$205,281 is allowable and \$989,221 is unallowable. The unallowable costs resulted primarily because the city claimed ineligible costs. The State paid the city \$374,998. The amount paid exceeds allowable costs claimed by \$169,717.

Background

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990, added and amended Government Code sections 3300 through 3310. This legislation, known as the Peace Officers Procedural Bill of Rights (POBOR) was enacted to ensure stable employer-employee relations and effective law enforcement services.

This legislation provides procedural protections to peace officers employed by local agencies and school districts when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. The protections apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission on State Mandates (CSM) determined that this legislation imposed a state mandate reimbursable under Government Code section 17561 and adopted the statement of decision. CSM determined that the peace officer rights law constitutes a partially reimbursable state mandated program within the meaning of the California Constitution, Article XIII B, Section 6, and Government Code section 17514. CSM further defined that activities covered by due process are not reimbursable.

The parameters and guidelines establish the State mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on July 27, 2000, and corrected it on August 17, 2000. The parameters and guidelines categorize reimbursable activities into the four following components: Administrative Activities, Administrative Appeal, Interrogation, and Adverse Comment. In compliance with Government Code section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Peace Officer's Procedural Bill of Rights Program for the period of July 1, 2003, through June 30, 2006.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the city's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed an instance of noncompliance with the requirements outlined above. This instance is described in the accompanying Summary of Program Costs (Schedule 1) and in the Finding and Recommendation section of this report.

For the audit period, the City of Fresno claimed \$1,194,502 for costs of the Peace Officers Procedural Bill of Rights Program. Our audit disclosed that \$205,281 is allowable and \$989,221 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the city. Our audit disclosed that \$61,017 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

For the FY 2004-05 claim, the State made no payment to the city. Our audit disclosed that \$64,140 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the city \$374,998. Our audit disclosed that \$80,124 is allowable. The State will offset \$294,874 from other mandated program payments due the city. Alternatively, the city may remit this amount to the State.

Views of Responsible Official

We issued a draft audit report on May 21, 2008. Karen Bradley, Interim Finance Director/City Controller, responded by letter dated June 23, 2008 (Attachment), disagreeing with the audit results. While disagreeing with our finding, Ms. Bradley stated that the city will conduct a time study to restore some of the unallowable costs. This final audit report includes the city's response.

Restricted Use

This report is solely for the information and use of the City of Fresno, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

June 30, 2008

**Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2006**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries	\$ 199,144	\$ 31,253	\$ (167,891)
Benefits	36,458	5,559	(30,899)
Total direct costs	235,602	36,812	(198,790)
Indirect costs	138,933	24,205	(114,728)
Total program costs	<u>\$ 374,535</u>	61,017	<u>\$ (313,518)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 61,017</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 159,718	\$ 32,518	\$ (127,200)
Benefits	31,429	6,051	(25,378)
Total direct costs	191,147	38,569	(152,578)
Indirect costs	115,479	25,571	(89,908)
Total program costs	<u>\$ 306,626</u>	64,140	<u>\$ (242,486)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 64,140</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries	\$ 255,873	\$ 38,855	\$ (217,018)
Benefits	36,684	7,334	(29,350)
Total direct costs	292,557	46,189	(246,368)
Indirect costs	220,784	33,935	(186,849)
Total program costs	<u>\$ 513,341</u>	80,124	<u>\$ (433,217)</u>
Less amount paid by the State		(374,998)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (294,874)</u>	
<u>Summary: July 1, 2003, through June 30, 2006</u>			
Direct costs:			
Salaries ²	\$ 614,735	\$ 102,626	\$ (512,109)
Benefits ²	104,571	18,944	(85,627)
Total direct costs	719,306	121,570	(597,736)
Indirect costs ²	475,196	83,711	(391,485)
Total program costs	<u>\$ 1,194,502</u>	205,281	<u>\$ (989,221)</u>
Less amount paid by the State		(374,998)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (169,717)</u>	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>Summary by Cost Component</u>			
Administrative Activities	\$ 26,890	\$ —	\$ (26,890)
Administrative Appeal	41,402	—	(41,402)
Interrogations	810,648	—	(810,648)
Adverse Comment	315,562	205,281	(110,281)
Total program costs	<u>\$ 1,194,502</u>	<u>\$ 205,281</u>	<u>\$ (989,221)</u>

¹ See the Finding and Recommendation section.

² Salaries, benefits, and indirect costs include reclassified costs of \$84,273 for the City Attorney's Office that were originally claimed as services and supplies costs. The \$84,273 amount consists of \$39,993 for salaries, \$6,479 for benefits, and \$37,801 for indirect costs. The reclassification was discussed with city representatives during the audit exit conference.

Finding and Recommendation

FINDING— Unallowable salaries and benefits and related indirect costs

The Police Department and the City Attorney’s Office claimed \$719,306 in salaries and benefits and \$475,196 in related indirect costs for the audit period. Salaries and benefits totaling \$597,736 were unallowable because the Police Department and City Attorney’s Office claimed ineligible costs. The related unallowable indirect costs totaled \$391,485.

The following is a summary of claimed, allowable, and unallowable costs for the Police Department and City Attorney’s Office for the audit period:

	Claimed Costs	Allowable Costs	Audit Adjustment
<u>Salaries and Benefits</u>			
Administrative Activities:			
Police Department	\$ 16,192	\$ —	\$ (16,192)
City Attorney’s Office	—	—	—
Total Administrative Activities	<u>16,192</u>	<u>—</u>	<u>(16,192)</u>
Administrative Appeal:			
Police Department	16,306	—	(16,306)
City Attorney’s Office	8,087	—	(8,087)
Total Administrative Appeal	<u>24,393</u>	<u>—</u>	<u>(24,393)</u>
Interrogations:			
Police Department	461,310	—	(461,310)
City Attorney’s Office	27,046	—	(27,046)
Total Interrogations	<u>488,356</u>	<u>—</u>	<u>(488,356)</u>
Adverse Comment:			
Police Department	179,026	86,677	(92,349)
City Attorney’s Office	11,339	34,893	23,554
Total Adverse Comment	<u>190,365</u>	<u>121,570</u>	<u>(68,795)</u>
Total salaries and benefits	719,306	121,570	(597,736)
Related indirect costs	<u>475,196</u>	<u>83,711</u>	<u>(391,485)</u>
Total	<u>\$1,194,502</u>	<u>\$ 205,281</u>	<u>\$ (989,221)</u>
<u>Recap by Department</u>			
Police Department	\$ 672,834	\$ 86,677	\$ (586,157)
City Attorney’s Office	46,472	34,893	(11,579)
Total	<u>\$ 719,306</u>	<u>\$ 121,570</u>	<u>\$ (597,736)</u>

Administrative Activities

For the Administrative Activities cost component, the Police Department claimed \$16,192 in salaries and benefits. We determined that the entire amount was unallowable because the department claimed ineligible activities.

The program's parameters and guidelines allow reimbursement for the following ongoing activities:

- Developing or updating internal policies, procedures, manuals, and other materials pertaining to the conduct of the mandated activities;
- Attendance at specific training for human resources, law enforcement, and legal counsel regarding the requirements of the mandate; and,
- Updating the status of the POBOR cases.

However, the city claimed costs in this category for the following ineligible activities:

- General clerical duties;
- Data entry of case information;
- Typing correspondence; and
- Phone calls with unspecified origin and purpose.

The city's Internal Affairs secretary stated that time claimed in this category was for the setup and closing of cases. More specifically, staff entered information from case logs into the department's computer-based case tracking system. However, the data entry is not a reimbursable task. In addition, typing correspondence and engaging in phone conversations that do not indicate the purpose or the parties involved are also not reimbursable activities under the mandated program.

Administrative Appeal

For the Administrative Appeals cost component, the Police Department and the City Attorney's Office city claimed \$24,393 in salaries and benefits (\$16,306 by the Police Department and \$8,087 by the City Attorney's Office). Total costs claimed were misclassified and should have been claimed under the cost category of Adverse Comment.

The Police Department's source documentation supporting its portion of the claims included review activities referenced as Skelly Hearings. The preparation for and conduct of a Skelly Hearing is not a reimbursable task, as it falls under due process of law. However, the activity of reviewing cases prior to disposition to determine if they should receive an adverse comment is a reimbursable activity. The city clarified that costs indicated as Skelly Hearings were actually for eligible case reviews. Accordingly, we reclassified these costs as Adverse Comment costs.

We also noted that costs claimed under this cost category for the City Attorney's Office pertained to the review of cases. Therefore, we also reclassified these costs as Adverse Comment.

Interrogations

For the Interrogations cost component, the Police Department and City Attorney's Office claimed \$488,356 in salaries and benefits (\$461,310 by the Police Department and \$27,046 by the City Attorney's Office). We determined that the amounts claimed by the Police Department were unallowable because the department claimed ineligible activities. The amounts claimed by the City Attorney's Office were misclassified and should have been claimed under the cost category of Adverse Comment.

The program's parameters and guidelines state that specifically identified interrogation activities are reimbursable when a peace officer is under investigation or becomes a witness to an incident under investigation and is subjected to an interrogation by the commanding officer or any other member of the employing public safety department during off-duty time if the interrogation could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. Section IV(C) identifies reimbursable activities under compensation and timing of an interrogation, interrogation notice, tape-recording of an interrogation and documents provided to the employee.

The parameters and guidelines, Section IV(C) (Interrogations), state that claimants are not eligible for reimbursement for interrogation activities when an interrogation of a peace officer is in the normal course of duty. The parameters and guidelines allow reimbursement from the State when required by the seriousness of the investigation and to compensate for peace officer interrogations occurring during off-duty time in accordance with regular department procedures.

In reference to compensation and timing of the interrogation pursuant to Government Code section 3303, subdivision (a), the Commission on State Mandates' Final Staff Analysis to the adopted parameters and guidelines states:

It does not require local agencies to investigate an allegation, prepare for the interrogation, conduct the interrogation, and review the responses given by the officers and/or witnesses, as implied by the claimant's proposed language. Certainly, local agencies were performing these investigative activities before POBOR was enacted.

We interviewed city employees and reviewed documentation to determine the activities that were included in the reimbursement claim. The city claimed the following ineligible activities under this category.

- Investigation-related—Conducting field investigations, conducting internal affair investigations, conducting internal affair investigations at the division level, and preliminary case reviews.
- Interrogation-related—Interviewing accused and witness officers during normal working hours of the interrogated officer, preparing a synopsis of interviews when the officer does not request a transcription, interviewing civilians, preparing documents related to the interrogation, and preparing for an interrogation.

Section IV(C) (Interrogations) does not specify investigative activities as reimbursable. Further, an interrogation is reimbursable under the mandated program only if it is conducted during the off-duty hours of the interrogated subject or witnessing officer and the city incurs overtime costs as a result. Per discussions with members of the Police Department's Internal Affairs unit, interrogations are rarely conducted during the interrogated officers' off-duty hours. Further, if eligible interrogations were conducted during the audit period, they were not separately identified in the department's time records.

Adverse Comment

For the Adverse Comment cost component, the city claimed \$190,365 in salaries and benefits (\$179,026 by the Police Department and \$11,339 by the City Attorney's Office). In addition, we determined that costs totaling \$24,393 claimed under the Administrative Appeals cost component (\$16,306 by the Police Department and \$8,087 by the City Attorney's Office) and costs totaling \$27,046 claimed by the City Attorney's Office under the Interrogations cost component were for activities that should have been properly classified under the Adverse Comment cost component. Accordingly, reclassified costs totaled \$241,804 (\$195,332 by the Police Department and \$46,472 by the City Attorney's Office).

We determined that \$120,234 was unallowable because the city had insufficient documentation to support costs claimed (\$108,655 by the Police Department and \$11,579 by the City Attorney's Office).

Depending on the circumstances surrounding an adverse comment, the parameters and guidelines allow some or all of the following four activities upon receipt of an adverse comment:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting on the document the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment, preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

The supporting documentation provided by the Police Department fully supported \$86,677 of claimed costs, although \$108,655 of the department's costs were not supported by any documentation. The department used case logs to track time spent working on reimbursable tasks in this cost category. These case logs were summarized in a case report for each year under audit. We scanned the case reports and scheduled the costs to determine total allowable hours spent working in this cost category. As noted above, the documentation did not fully support the amount claimed by the department in this cost component.

The City Attorney's Office used a case tracking system to indicate times spent working on reimbursable tasks in this cost category. This system was used to prepare memos that summarized the total amount of time spent performing reimbursable tasks during the audit period. We scanned printouts from the case tracking system to confirm the existence of backup for the memos that summarized claimed costs. Allowable costs totaling \$30,209 in this cost component were based on the adverse comment review hours claimed in the summary memos. However, the Office provided inadequate support for \$16,262 claimed.

The parameters and guidelines, Section VI (Supporting Data), state that all costs shall be traceable to source documents that show evidence of the validity of such costs and their relationship to the state-mandated program.

Summary

The following table summarizes the audit adjustments by fiscal year:

	Fiscal Year			Total
	2003-04	2004-05	2005-06	
Salaries and benefits:				
Police Department	\$ (188,837)	\$ (150,853)	\$ (246,467)	\$ (586,157)
City Attorney's Office	(9,953)	(1,725)	99	(11,579)
Subtotal	(198,790)	(152,578)	(246,368)	(597,736)
Related indirect costs	(114,728)	(89,908)	(186,849)	(391,485)
Audit adjustment	<u>\$ (313,518)</u>	<u>\$ (242,486)</u>	<u>\$ (433,217)</u>	<u>\$ (989,221)</u>

Recommendation

We recommend that the city ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

We have reviewed the draft audit results for the period covering July 1, 2003 through June 30, 2006. In general, we disagree with the State's narrow interpretation of the parameter's and guidelines. The interpretations are contrary to the intent of the State Statutes as well as to the Statement of Decision.

We disagree with the following reductions:

1) Administrative Activities:

Secretarial time was the only activity the city claimed in this section. We believe that a portion of our time records support costs for various eligible activities:

1. Time for the secretary to create the IA electronic master tracking list, collect, enter and update information regarding the status of each Internal Affairs (IA) cases/investigations was included. These files are used by investigating officers as well as by supervisory staff to review the status of each case. We believe these activities are reasonable and comply with the wording in the Parameter's and Guidelines stating that "Updating the status of the POBAR case".
2. The Parameters and Guidelines also state that "Review of the complaints, notes or records for issues of confidentiality by law enforcement, human relations, and counsel; and the cost of processing, service and retention of copies is also reimbursable. The secretary would have also been responsible for properly filing and document retention.
3. The Parameters and Guidelines also state that the adverse comment and the subject officer's response to the adverse comment must also be filed appropriately. The secretary is responsible for this task.

We will be tracking time for these activities in detail and intend to present the time study results in order to restore a portion of the amount deducted from our audited claims.

2) Interrogations:

The State Controller's Office (SCO) audit disallowed all of the costs claimed under this section. While we tracked time and have extensive time records, each specific activity was not broken down to the level of detail required by the State Auditor. Some activities such as conducting interrogations of peace officers during regular duty were included and pursuant to the SCO's interpretation, were determined to be ineligible. We disagree with this narrow interpretation and believe that this is contrary to the intent of the statutes and Statement of Decision.

The question remains as to how much of the time and cost should be deducted from our claim. Certainly, not all the costs should be reduced as the audit report advises. We believe that a portion of our time records support costs for various eligible activities:

1. providing notice of interrogations to peace officer (including in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency complaint.

2. tape recording certain interrogations, tape storage, and transcription (as specified by parameters and guidelines).
3. producing transcribed copies of any notes made by a stenographer at an interrogation and copies of reports or complaints made by investigators.

We will be tracking time for these activities in detail and intend to present the time study results in order to restore a portion of the amount deducted from our audited claims.

3.) Adverse Comment:

We disagreed with the State Controller's decision to remove the legal secretary's time related to conducting the Administrative Appeals process in the City Attorney's office. A majority of the City Attorney's staff time to review of the cases was found to be an eligible activity. We believe that the secretarial time to provide administrative and clerical support to attorneys should also be allowed.

We believe that the time logs maintained by the Police Department included time for eligible activities that were cut from our claim because the detailed descriptions were not available in our computerized time tracking reports. We intend to conduct a time study to support the restoration of time and costs from our FY 2003-04 through FY 2005-06 claims for the following eligible activities:

1. preparing the adverse comment and providing this to the subject office
2. informing the officer of their rights regarding the adverse comment
3. reviewing the subject officers response to the adverse comment
4. noting the officer's refusal to sign the adverse comment and obtaining the officers initials or signature in this circumstance.

We wish to thank the State Controller staff for their courtesy and professionalism. We would appreciate your ongoing assistance and future cooperation as we develop time studies to ensure that they comply with State requirements and that you accept these documents as adequate documentation of our eligible costs for the audit period.

SCO's Comment

Based on the city's response, we revised the findings to include a pro rata share of time claimed for the City Attorney's legal secretary to provide administrative and clerical support for the allowable activities performed by the City Attorney. Accordingly, allowable costs have increased for the audit period by \$8,488—from \$196,793 to \$205,281. The increase in allowable costs includes \$4,039 for salaries, \$644 for benefits, and \$3,805 for related indirect costs. Further details are noted below under Adverse Comment.

We will address our comments in the same order as they appear in the city's response.

The city objects to our "narrow interpretation" of the parameters and guidelines. Our audit was based on reimbursable activities included in the parameters and guidelines, adopted by the CSM on July 27, 2000, and corrected on August 17, 2000. This mandate has already been plead twice before the CSM. This resulted in the adoption of the original

statement of decision, dated November 30, 1999, and the parameters and guidelines, dated July 27, 2000, and corrected on August 17, 2000. Chapter 72, Statutes of 2005, section 6 (AB 138), added Section 3313 to the Government Code and directed the CSM to review the statement of decision to clarify whether the subject legislation imposed a mandate consistent with the California Supreme Court Decision in *San Diego Unified School Dist. V. Commission on State Mandates* (2004) 33 Cal.4th 859 and other applicable court decisions. The CSM reviewed its original findings and adopted a statement of decision upon reconsideration on May 1, 2006. The amended parameters and guidelines were adopted on December 4, 2006, for costs incurred subsequent to July 1, 2006.

Except for changes to allowable activities for the cost components of Administrative Appeal for probationary and at-will peace officers (pursuant to amended Government Code section 3304) and Adverse Comment (for punitive actions protected by the due-process clause), reimbursable activities did not change from the original parameters and guidelines, although much greater clarity was provided as to what activities are and are not allowable under the mandated program.

Our audit finding accurately reflects the eligible activities as described in the adopted parameters and guidelines.

Administrative Activities

The city believes that time claimed for the secretary within the city's Police Department to perform certain tasks should be reimbursable. We disagree. In addition, the city did not provide any additional documentation to support its statement or indicate which time records support the activities in question.

Item #1 in the city's response refers to the task of entering case log information (time and task information) into the city's Internal Affairs case tracking system. While the city's investigating officers and supervisory staff may have used this information to determine the status of POBOR cases, the activity itself consisted of key punching data into the system from case logs. The CSM staff analysis of the proposed parameters and guidelines for the POBOR program discussed during the CSM hearing of July 27, 2000, noted on page 901 of the administrative records that "before the test claim legislation was enacted, local law enforcement agencies were . . . maintaining files for those cases." The secretary did not create any reports updating the status of POBOR cases or compile information from the case management system which updated the procedural status of the cases.

The wording provided by the city for item #2 comes from section IVC(5) (Reimbursable Activities–Interrogations) of the parameters and guidelines. This section describes the reimbursable activity of providing transcribed copies of any notes made by a stenographer at an interrogation and copies of reports or complaints made by investigators or other persons *when requested by the officer* (emphasis added). While we concur that the retention of copies under such circumstances is a reimbursable activity, the city's case information did not indicate when

officers requested this information. In addition, we did not see any task information in the city's case logs that described this specific activity. Accordingly, we have no way to determine how much time was spent by the secretary to perform this reimbursable task. If the city chooses to include this activity in their contemplated time study, it must be able to support the number of instances that officers requested this information during the audit period.

The task noted in item #3 for filing adverse comment documents comes from section IVD (Reimbursable Activities–Adverse Comment) of the parameters and guidelines. While we concur that the filing of adverse comment documents is a reimbursable activity, the city's case logs did not describe this specific activity, so we have no way of determining how much time was spent to perform this task. However, this is a task that could be included in the time study being contemplated by the city, provided that the city can subsequently document the number of adverse comment documents that were filed by the secretary during the audit period.

Interrogations

The city believes that conducting interrogations of peace officers during regular duty hours is an eligible activity for reimbursement but is unallowable because of our “narrow” interpretation. Our audit was not based on the statement of decision or on Government Code sections 3300 through 3310 (the test claim legislation). As noted previously in our comments, we based the audit on the parameters and guidelines adopted by CSM on July 27, 2000, and corrected on August 17, 2000. Section IVC (Reimbursable Activities–Interrogations) states that “claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer.” Subsection (1) goes on to describe what is reimbursable, which is “when required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures.” The language included by CSM in the parameters and guidelines appears clear to us that interrogations that occur during a peace officer's normal duty hours do not constitute a reimbursable activity.

The city also believes that their records support time claimed for certain tasks performed within the city's Police Department. We disagree. In addition, the city did not provide any additional documentation to support their statement or indicate which time records support the activities in question.

Item #1 in the city's response refers to the reimbursable activity of providing prior notice to the peace officer regarding the nature of the investigation and identification of the investigating officers. While we concur that this is a reimbursable activity, the city's case logs did not identify time spent performing this task. We also concur that the city performed this activity for any interrogations of the city's peace officers

that occurred during the audit period. If the city includes this task within its contemplated time study, it will need to support the number of interrogation notices that were prepared during the audit period.

Item #2 refers to tape recording certain interrogations, tape storage, and transcription. Section IVC (3) of the parameters and guidelines describes this reimbursable activity as “tape recording the interrogation *when the peace officer employee records the interrogation*. [emphasis added]. . . . Included in the foregoing is the cost of tape and storage and the cost of transcription.” While we concur that this is a reimbursable activity, our review of the city’s case management system disclosed that it is unable to document when peace officers recorded their interrogations, which is the caveat that makes this task reimbursable. In addition, the case management system did not indicate how long interrogations took place or when they began and ended.

Item #3 refers to section IVC(5) of the parameters and guidelines, which describes the reimbursable task of “producing transcribed copies of any notes made by a stenographer at an interrogation and copies of reports or complaints made by investigators or other persons . . . *when requested by the officer* [emphasis added].” While we concur that producing transcribed copies under such circumstances is a reimbursable activity, the city’s case information did not indicate when officers requested this information. In addition, we did not see any task information in the city’s case logs that described this specific activity. Accordingly, we have no way to determine how much time was spent by the secretary to perform this reimbursable task. If the city chooses to include this activity in its contemplated time study, it must be able to support the number of instances that officers requested this information during the audit period.

Adverse Comment

We concur with the city that time claimed for the legal secretary to provide administrative support as an adjunct to allowable hours claimed for the City Attorney’s Office should be allowable. We reviewed the invoices prepared by the City Attorney’s work on Internal Affairs matters during the audit period. We noted that time claimed for the legal secretary for FY 2003-04 and FY 2004-05 included time spent on both mandate and non-mandate activities. Accordingly, we determined the pro rata share of the legal secretary’s time for mandate-related activities, which was 34.16 hours for FY 2003-04 and 103.16 hours for FY 2004-05. The 46.33 hours claimed for FY 2005-06 were all determined to be allowable. As a result, allowable costs for the audit have increased by \$8,488 (\$1,509 for FY 2003-04, \$4,758 for FY 2004-05, and \$2,221 for FY 2005-06).

All of the eligible hours within the Police Department for this cost component were for command staff review of circumstances or documentation leading to an adverse comment. We concur that the four activities noted in the city’s response are appropriate for a time study. In order to apply the time study results to the audit period, the city will need to support the number of adverse comment documents that were presented to the city’s peace officers.

**Attachment—
City’s Response to
Draft Audit Report**



2600 Fresno Street, Suite 2156 • (559) 621-7001 • FAX (559) 488-4636
Fresno, California 93721-3622
www.fresno.gov

Finance Department

Karen M. Bradley, CPA
Assistant City Controller

June 23, 2008

Mr. James L. Spano, Chief
Division of Audits
State Controller's Office
PO Box 942850
Sacramento, California 94250-5874

RE: City of Fresno Peace Officer Bill of Rights AUDIT # S07-MCC-0001

Dear Mr. Spano,

We have reviewed the draft audit results for the periods covering July 1, 2003 through June 30, 2006. In general, we disagree with the State's narrow interpretation of the parameter's and guidelines. The interpretations are contrary to the intent of the State Statutes as well as to the Statement of Decision.

We disagree with the following reductions:

1) *Administrative Activities:*

Secretarial time was the only activity the city claimed in this section. We believe that a portion of our time records support costs for various eligible activities:

1. Time for the secretary to create the IA electronic master tracking list, collect, enter and update information regarding the status of each Internal Affairs (IA) cases/investigations was included. These files are used by investigating officers as well as by supervisory staff to review the status of each case. We believe these activities are reasonable and comply with the wording of the Parameter's and Guidelines stating that "Updating the status of the POBAR case".
2. The Parameters and Guidelines also state that "Review of the complaints, notes or records for issues of confidentiality by law enforcement, human relations, and counsel; and the cost of processing, service and retention of copies is also reimbursable. The secretary would have also been responsible for properly filing and document retention.
3. The Parameters and Guidelines also state that the adverse comment and the subject officer's response to the adverse comment must also be filed appropriately. The secretary is responsible for this task.

Mr. James L. Spano, Chief
Division of Audits
State Controller's Office
June 23, 2008
Page 2

We will be tracking time for these activities in detail and intend to present the time study results in order to restore a portion of the amount deducted from our audited claims.

2.) Interrogations:

The State Controller's Office (SCO) audit disallowed all of the costs claimed under this section. While we tracked time and have extensive time records, each specific activity was not broken down to the level of detail required by the State Auditor. Some activities such as conducting interrogations of peace officers during regular duty were included and pursuant to the SCO's interpretation, were determined to be ineligible. We disagree with this narrow interpretation and believe that this is contrary to the intent of the statutes and Statement of Decision.

The question remains as to how much of the time and cost should be deducted from our claim. Certainly, not all the costs should be reduced as the audit report advises. We believe that a portion of our time records support costs for various eligible activities:

1. providing notice of interrogations to peace officer (included in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency complaint.
2. tape recording certain interrogations, tape storage, and transcription (as specified by parameters and guidelines).
3. producing transcribed copies of any notes made by a stenographer at an interrogation and copies of reports or complaints made by investigators.

We will be tracking time for these activities in detail and intend to present the time study results in order to restore a portion of the amount deducted from our audited claims.

3.) Adverse Comment:

We disagree with the State Controller's decision to remove the legal secretary's time related to conducting the Administrative Appeals process in the City Attorney's office. A majority of the City Attorney's staff time to review of the cases was found to be an eligible activity. We believe that the secretarial time to provide administrative and clerical support to attorneys should also be allowed.

We believe that the time logs maintained by the Police Department included time for eligible activities that were cut from our claim because the detailed descriptions were not available in our computerized time tracking reports. We intend to conduct a time study to support the

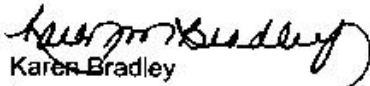
Mr. James L. Spano, Chief
Division of Audits
State Controller's Office
June 23, 2008
Page 3

restoration of time and costs from our FY 2003-04 through FY 2005-06 claims for the following eligible activities:

1. preparing the adverse comment and providing this to the subject office
2. informing the officer of their rights regarding the adverse comment
3. reviewing the subject officers response to the adverse comment
4. noting the officer's refusal to sign the adverse comment and obtaining the officers initials or signature in this circumstance.

We wish to thank the State Controller staff for their courtesy and professionalism. We would appreciate your ongoing assistance and future cooperation as we develop time studies to ensure that they comply with State requirements and that you accept these documents as adequate documentation of our eligible costs for the audit period.

Sincerely,



Karen Bradley
Interim Finance Director/City Controller

cc: Kim Jackson, Management Analyst III/Grants Coordinator
Sharon Shaffer, Deputy Police Chief
Rene Watahira, Business Manager, Police Department
Lieutenant Anthony Martinez, Internal Affairs
Carolyn White, Management Analyst, City Attorney's Office
Annette Chinn, Cost Recovery Systems

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>

CITY OF RIALTO

Audit Report

INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM

Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168
(formerly 11161.7), 11169, 11170, and 11174.34
(formerly 11166.9) as added and/or amended by various
legislation

July 1, 1999, through June 30, 2012



BETTY T. YEE
California State Controller

March 2019



BETTY T. YEE
California State Controller

March 5, 2019

The Honorable Deborah Robertson, Mayor
City of Rialto
150 South Palm Avenue
Rialto, CA 92375

Dear Ms. Robertson:

The State Controller's Office (SCO) audited the costs claimed by the City of Rialto for the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period of July 1, 1999, through June 30, 2012.

The city claimed \$996,998 for the mandated program. Our audit found that \$292,512 is allowable (\$294,204 less a \$1,692 penalty for filing a late claim) and \$704,486 is unallowable because the city claimed estimated and overstated costs, claimed unallowable activities, overstated the number of Suspected Child Abuse Reports cross-reported and investigated, overstated the number of Child Abuse Investigation Report Forms prepared and submitted to the California Department of Justice, and overstated the indirect cost rates and related indirect costs. The State made no payments to the city. The State will pay \$292,512, contingent upon available appropriations. Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the city of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

This final audit report contains an adjustment to costs claimed by the city. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, *California Code of Regulations*, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. You may obtain IRC information on the Commission's website at www.csm.ca.gov/forms/IRCFForm.pdf.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/as

cc: Jessica Brown, Director of Finance
City of Rialto
William Wilson, Captain
Administrative Support Services Bureau
Rialto Police Department
Jennifer Krutak, Crime Analyst
Crime Analysis Unit
Rialto Police Department
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Steven Pavlov, Finance Budget Analyst
Local Government Unit
California Department of Finance
Anita Dagan, Manager
Local Government Programs and Services Division
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Rialto for the legislatively mandated Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program for the period of July 1, 1999, through June 30, 2012.

The city claimed \$996,998 for the mandated program. Our audit found that \$292,512 is allowable (\$294,204 less a \$1,692 penalty for filing a late claim) and \$704,486 is unallowable because the city claimed estimated and overstated costs, claimed unallowable activities, overstated the number of Suspected Child Abuse Reports (SCARs) cross-reported and investigated, overstated the number of Child Abuse Investigation Report Forms (SS 8583 forms) prepared and submitted to the California Department of Justice (DOJ), and overstated the indirect cost rates and related indirect costs. The State made no payments to the city. The State will pay \$292,512, contingent upon available appropriations.

Background

Various statutory provisions; Title 11, *California Code of Regulations*, section 903; and the SS 8583 form require cities and counties to perform specific duties for reporting child abuse to the State, as well as record-keeping and notification activities that were not required by prior law, thus mandating a new program or higher level of service.

Penal Code (PC) sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) were added and/or amended by various legislation:

- Statutes of 1977, Chapter 958;
- Statutes of 1980, Chapter 1071;
- Statutes of 1981, Chapter 435;
- Statutes of 1982, Chapters 162 and 905;
- Statutes of 1984, Chapters 1423 and 1613;
- Statutes of 1985, Chapter 1598;
- Statutes of 1986, Chapters 1289 and 1496;
- Statutes of 1987, Chapters 82, 531, and 1459;
- Statutes of 1988, Chapters 269, 1497, and 1580;
- Statutes of 1989, Chapter 153;
- Statutes of 1990, Chapters 650, 1330, 1363, and 1603;
- Statutes of 1992, Chapters 163, 459, and 1338;
- Statutes of 1993, Chapters 219 and 510;
- Statutes of 1996, Chapters 1080 and 1081;
- Statutes of 1997, Chapters 842, 843, and 844;
- Statutes of 1999, Chapters 475 and 1012; and
- Statutes of 2000, Chapter 916.

The ICAN Investigation Reports Program addresses statutory amendments to California's mandatory child abuse reporting laws. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and amended the law, entitling it the "Child Abuse and Neglect Reporting Act." As part of this program, the DOJ maintains the Child Abuse Centralized Index (CACI), which has tracked reports of child abuse statewide since 1965. A number of changes to the law have occurred, including a reenactment in 1980 and substantive amendments in 1997 and 2000.

The Act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The Act provides rules and procedures for local agencies, including law enforcement, that receive such reports. The Act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and District Attorney's (DA) offices. The Act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The Act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the Act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies. The Act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The Act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify suspected child abusers that they have been listed in the CACI. The Act imposes certain due process protections owed to persons listed in the CACI, and provides certain other situations in which a person would be notified of his or her listing in the CACI.

On December 19, 2007, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code (GC) section 17514. The Commission approved the test claim for the reimbursable activities described in the program's parameters and guidelines, section IV, performed by city and county police or sheriff's departments, county welfare departments, county probation departments designated by the county to receive mandated reports, DAs' offices, and county licensing agencies. The Commission outlined reimbursable activities relating to the following categories:

- Distributing the SCAR form;
- Reporting between local departments;
- Reporting to the DOJ;
- Providing notifications following reports to the CACI;
- Retaining records; and
- Complying with due process procedures offered to persons listed in the CACI.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on December 6, 2013. In compliance with GC section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated ICAN Investigation Reports Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was July 1, 1999, through June 30, 2012.

To achieve our audit objective, we:

- Reviewed the annual mandated cost claims filed by the city for the audit period and identified the material cost components of each claim to determine whether there were any errors or any unusual or unexpected variances from year to year. Reviewed the activities claimed to determine whether they adhered to the SCO's claiming instructions and the program's parameters and guidelines;
- Completed an internal control questionnaire by interviewing key city staff, and discussed the claim preparation process with city staff to determine what information was obtained, who obtained it, and how it was used;
- Interviewed city staff to determine which employee classifications were involved in performing the reimbursable activities;
- Interviewed city staff to determine allowable average time increments (ATIs) for specific reimbursable activities (see Findings 1, 2, and 3);
- Reviewed and analyzed the SCAR data compiled by the Rialto Police Department's subject matter expert to determine the total eligible number of SCARs cross-reported to Child Protective Services (CPS) and the DA's office for each fiscal year of the audit period that were allowable for reimbursement by excluding the SCARs that were other agency-generated and cases that were non-mandate-related. We calculated the number of law enforcement agency (LEA)-generated SCARs using data from fiscal year (FY) 2003-04, FY 2007-08, and FY 2010-11. We used these three fiscal years to calculate a weighted average percentage of LEA-generated SCARs. Consistent with the American Institute of Certified Public Accountants' (AICPA) Audit Sampling Guide, we projected the results by applying the weighted average percentage of 50.40% to the total number of mandate-related SCARs to determine the total allowable number of LEA-generated SCARs for all fiscal years (FY 1999-2000 through FY 2011-12) that were cross-reported to CPS and the DA's office (see Finding 1);
- Reviewed and analyzed the SCAR data compiled by the Rialto Police Department's subject matter expert to determine the eligible number of SCARs investigated that were allowable for reimbursement in each

fiscal year of the audit period, by excluding the SCARs that were LEA-generated and cases that were non-mandate-related. We calculated the number of other agency-generated SCARs using data from FY 2003-04, FY 2007-08, and FY 2010-11. We used these three fiscal years to calculate a weighted average percentage of other agency-generated SCARs. Consistent with the AICPA Audit Sampling Guide, we projected the results by applying weighted average percentages (24.00% for fully-investigated SCARs and 25.60% for partially-investigated SCARs) to the total number of mandate-related SCARs to determine the total allowable number of other agency-generated SCARs for all fiscal years in the audit period (see Finding 2);

- Reviewed and analyzed the SCAR data compiled by the Rialto Police Department's subject matter expert to determine the total eligible number of SS 8583 forms prepared and sent to the DOJ for each fiscal year of the audit period that were allowable for reimbursement, by excluding the SCAR cases that were determined to be unfounded, cases that were only partially investigated, and non-mandate-related cases. We calculated the number of LEA-generated and other agency-generated SCAR cases that were determined to be substantiated or inconclusive, in which a SS 8583 form was prepared and sent to the DOJ using data from FY 2003-04, FY 2007-08, and FY 2010-11. We used the data from these three years to calculate an average percentage of LEA-generated (79.37%) and other agency-generated (76.67%) SCARs that were determined to be substantiated or inconclusive. Consistent with the AICPA Audit Sampling Guide, we projected the results by applying these weighted average percentages to the total allowable number of LEA-generated and other agency-generated SCARs for FY 1999-00 through FY 2011-12 to determine the allowable number of LEA-generated and other agency-generated SS 8583 forms that were prepared and forwarded to the DOJ (see Finding 3);
- Traced productive hourly rate (PHR) calculations to supporting documentation for each classification claimed. For fiscal years in which the department did not claim costs, we calculated an allowable PHR using the supporting documentation that was provided;
- Reviewed and analyzed the benefit rates claimed for each fiscal year. We recomputed the benefit rates and verified that they were properly supported;
- Traced the indirect costs rates claimed to supporting documentation, and determined that the indirect cost rates were improperly computed for all fiscal years of the audit period excluding FY 1999-2000. We recomputed the claimed indirect cost rates, as the city had included salaries and benefits costs for 16 classifications that were not 100% indirect in its indirect cost rate proposals (ICRPs) (see Finding 4); and
- Verified that costs claimed were not funded by another source, based on discussions with the Rialto Police Department's Finance Director.

GC sections 12410, 17558.5, and 17561 provide the legal authority to conduct this audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards

require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the city's financial statements.

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We found that the city did not claim costs that were funded by another source; however, it did claim unsupported and ineligible costs as quantified in the accompanying Schedule and described in the Findings and Recommendations section of this report.

For the audit period, the City of Rialto claimed \$996,998 for costs of the legislatively mandated ICAN Investigation Reports Program. Our audit found that \$292,512 is allowable (\$294,204 less a \$1,692 penalty for filing a late claim) and \$704,486 is unallowable. The State made no payments to the city. The State will pay \$292,512, contingent upon available appropriations.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the city of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

Follow-up on Prior Audit Findings

We have not previously conducted an audit of the city's legislatively mandated ICAN Investigation Reports Program.

Views of Responsible Officials

We issued a draft audit report on January 22, 2019. Jessica Brown, Director of Finance, responded by letter dated February 4, 2019 (Attachment), disagreeing with the audit results. This final audit report includes the city's response.

Restricted Use

This audit report is solely for the information and use of the City of Rialto, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

March 5, 2019

Schedule—

Summary of Program Costs

July 1, 1999, through June 30, 2012

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference ¹
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs – salaries and benefits:				
Policies and procedures	\$ 365	\$ 365	\$ -	
Training	631	631	-	
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	2,992	932	(2,060)	Finding 1
Reporting to DOJ				
Complete an investigation	22,749	7,638	(15,111)	Finding 2
Prepare and submit reports to DOJ	11,747	2,257	(9,490)	Finding 3
Total direct costs	38,484	11,823	(26,661)	
Indirect costs	16,591	5,098	(11,493)	Finding 4
Subtotal	55,075	16,921	(38,154)	
Less late filing penalty ²	-	(1,692)	(1,692)	
Total program costs	<u>\$ 55,075</u>	15,229	<u>\$ (39,846)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 15,229</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 3,088	\$ 958	\$ (2,130)	Finding 1
Reporting to DOJ				
Complete an investigation	23,480	7,949	(15,531)	Finding 2
Prepare and submit reports to DOJ	12,157	2,314	(9,843)	Finding 3
Total direct costs	38,725	11,221	(27,504)	
Indirect costs	18,892	5,151	(13,741)	Finding 4
Total program costs	<u>\$ 57,617</u>	16,372	<u>\$ (41,245)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 16,372</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 3,275	\$ 1,021	\$ (2,254)	Finding 1
Reporting to DOJ				
Complete an investigation	25,241	8,596	(16,645)	Finding 2
Prepare and submit reports to DOJ	12,975	2,481	(10,494)	Finding 3
Total direct costs	41,491	12,098	(29,393)	
Indirect costs	21,512	5,953	(15,559)	Finding 4
Total program costs	<u>\$ 63,003</u>	18,051	<u>\$ (44,952)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 18,051</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 2,658	\$ 836	\$ (1,822)	Finding 1
Reporting to DOJ				
Complete an investigation	20,875	6,934	(13,941)	Finding 2
Prepare and submit reports to DOJ	10,169	2,018	(8,151)	Finding 3
Total direct costs	33,702	9,788	(23,914)	
Indirect costs	17,241	4,623	(12,618)	Finding 4
Total program costs	<u>\$ 50,943</u>	14,411	<u>\$ (36,532)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 14,411</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,033	\$ 1,283	\$ (2,750)	Finding 1
Reporting to DOJ				
Complete an investigation	30,214	10,339	(19,875)	Finding 2
Prepare and submit reports to DOJ	16,110	3,070	(13,040)	Finding 3
Total direct costs	50,357	14,692	(35,665)	
Indirect costs	29,165	7,937	(21,228)	Finding 4
Total program costs	<u>\$ 79,522</u>	22,629	<u>\$ (56,893)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 22,629</u>		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 5,053	\$ 1,607	\$ (3,446)	Finding 1
Reporting to DOJ				
Complete an investigation	38,090	12,914	(25,176)	Finding 2
Prepare and submit reports to DOJ	20,274	3,841	(16,433)	Finding 3
Total direct costs	63,417	18,362	(45,055)	
Indirect costs	34,240	9,304	(24,936)	Finding 4
Total program costs	<u>\$ 97,657</u>	27,666	<u>\$ (69,991)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 27,666</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,890	\$ 1,537	\$ (3,353)	Finding 1
Reporting to DOJ				
Complete an investigation	37,131	12,553	(24,578)	Finding 2
Prepare and submit reports to DOJ	19,367	3,703	(15,664)	Finding 3
Total direct costs	61,388	17,793	(43,595)	
Indirect costs	36,417	10,160	(26,257)	Finding 4
Total program costs	<u>\$ 97,805</u>	27,953	<u>\$ (69,852)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 27,953</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,581	\$ 1,419	\$ (3,162)	Finding 1
Reporting to DOJ				
Complete an investigation	33,845	11,531	(22,314)	Finding 2
Prepare and submit reports to DOJ	18,121	3,391	(14,730)	Finding 3
Total direct costs	56,547	16,341	(40,206)	
Indirect costs	32,649	8,903	(23,746)	Finding 4
Total program costs	<u>\$ 89,196</u>	25,244	<u>\$ (63,952)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 25,244</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 2,941	\$ 919	\$ (2,022)	Finding 1
Reporting to DOJ				
Complete an investigation	21,870	7,473	(14,397)	Finding 2
Prepare and submit reports to DOJ	11,687	2,199	(9,488)	Finding 3
Total direct costs	36,498	10,591	(25,907)	
Indirect costs	24,515	6,362	(18,153)	Finding 4
Total program costs	<u>\$ 61,013</u>	16,953	<u>\$ (44,060)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 16,953</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,386	\$ 1,334	\$ (3,052)	Finding 1
Reporting to DOJ				
Complete an investigation	32,434	11,112	(21,322)	Finding 2
Prepare and submit reports to DOJ	17,361	3,229	(14,132)	Finding 3
Total direct costs	54,181	15,675	(38,506)	
Indirect costs	39,790	9,526	(30,264)	Finding 4
Total program costs	<u>\$ 93,971</u>	25,201	<u>\$ (68,770)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 25,201</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,002	\$ 1,192	\$ (2,810)	Finding 1
Reporting to DOJ				
Complete an investigation	29,516	10,024	(19,492)	Finding 2
Prepare and submit reports to DOJ	15,811	2,912	(12,899)	Finding 3
Total direct costs	49,329	14,128	(35,201)	
Indirect costs	35,319	8,971	(26,348)	Finding 4
Total program costs	<u>\$ 84,648</u>	23,099	<u>\$ (61,549)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 23,099</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2010, through June 30, 2011</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,884	\$ 1,437	\$ (3,447)	Finding 1
Reporting to DOJ				
Complete an investigation	34,942	11,987	(22,955)	Finding 2
Prepare and submit reports to DOJ	18,888	3,476	(15,412)	Finding 3
Total direct costs	58,714	16,900	(41,814)	
Indirect costs	44,258	11,366	(32,892)	Finding 4
Total program costs	<u>\$ 102,972</u>	28,266	<u>\$ (74,706)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 28,266</u>		
<u>July 1, 2011, through June 30, 2012</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 5,483	\$ 1,645	\$ (3,838)	Finding 1
Reporting to DOJ				
Complete an investigation	20,594	13,733	(6,861)	Finding 2
Prepare and submit reports to DOJ	11,052	3,984	(7,068)	Finding 3
Total direct costs	37,129	19,362	(17,767)	
Indirect costs	26,447	12,076	(14,371)	Finding 4
Total program costs	<u>\$ 63,576</u>	31,438	<u>\$ (32,138)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 31,438</u>		
<u>Summary: July 1, 1999, through June 30, 2012</u>				
Direct costs – salaries and benefits:				
Policies and procedures				
Training	\$ 365	\$ 365	-	
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	52,266	16,120	(36,146)	Finding 1
Reporting to DOJ				
Complete an investigation	370,981	132,783	(238,198)	Finding 2
Prepare and submit reports to DOJ	195,719	38,875	(156,844)	Finding 3
Total direct costs	619,962	188,774	(431,188)	
Indirect costs	377,036	105,430	(271,606)	Finding 4
Subtotal	996,998	294,204	(702,794)	
Less late filing penalty ²	-	(1,692)	(1,692)	
Total program costs	<u>\$ 996,998</u>	292,512	<u>\$ (704,486)</u>	
Less amount paid by the State ³		-		
Allowable costs claimed in excess of amount paid		<u>\$ 292,512</u>		

¹ See the Findings and Recommendations section.

² The city filed its FY 1999-2000 initial reimbursement claim after the due date specified in GC section 17560. Pursuant to GC section 17561, subdivision (d)(3), the state assessed a late filing penalty equal to 10% of allowable costs, with no maximum penalty amount (for claims filed on or after September 30, 2002).

³ Payment amount current as of December 12, 2018.

Findings and Recommendations

**FINDING 1—
Unallowable salaries and benefits – Cross-reporting from Law Enforcement to the County Welfare and District Attorney’s Office cost component**

The city claimed \$52,266 in salaries and benefits for the Cross-reporting to County Welfare and DA’s Office cost component during the audit period. During testing, we found that \$16,120 is allowable and \$36,146 is unallowable. Costs claimed are unallowable because the city misinterpreted the program’s parameters and guidelines. As a result, the city overstated the number of SCARs that it cross-reported, and estimated and overstated the number of hours performing the mandated activity.

The following table summarizes the claimed, allowable, and adjusted salaries and benefits costs for the Cross-reporting cost component for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	\$ 2,992	\$ 932	\$ (2,060)
2000-01	3,088	958	(2,130)
2001-02	3,275	1,021	(2,254)
2002-03	2,658	836	(1,822)
2003-04	4,033	1,283	(2,750)
2004-05	5,053	1,607	(3,446)
2005-06	4,890	1,537	(3,353)
2006-07	4,581	1,419	(3,162)
2007-08	2,941	919	(2,022)
2008-09	4,386	1,334	(3,052)
2009-10	4,002	1,192	(2,810)
2010-11	4,884	1,437	(3,447)
2011-12	5,483	1,645	(3,838)
Total	<u>\$ 52,266</u>	<u>\$ 16,120</u>	<u>\$ (36,146)</u>

Number of SCARs Cross-reported

Claimed

For the audit period, the city claimed the SCAR case count totals in the city’s SCAR summary document. The SCAR summary document identifies the total number of SCAR cases that the city worked on during each fiscal year of the audit period. For FY 1999-2000 through FY 2001-02, the number of SCAR cases identified on the SCAR summary document was based on estimates.

From FY 1999-2000 to FY 2001-02, the city was transitioning to new dispatch and records management systems that did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS). The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.

Allowable

Our audit found that the SCAR case count totals in the SCAR summary document were inaccurate counts to use for this cost component. The SCAR summary document included SCARs generated by other agencies and cross-reported to the Rialto Police Department, without identifying which SCARs were other agency-generated versus generated by the Rialto Police Department. We also found that the SCAR summary document included non-mandate-related cases.

The city did not maintain copies of the SCARs that were initiated by the Rialto Police Department and cross-reported to CPS and the DA's office. In addition, during the course of the audit, the city was unable to access historical electronic records for an extended period of time due to a system upgrade. Consequently, we requested and the city was able to provide detailed SCAR case listings for FY 2003-04, FY 2007-08, and FY 2010-11. We worked with the city to devise a reasonable methodology for approximating the number of other agency-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. We calculated a weighted average based on the results of our testing.

For testing purposes, we judgmentally selected a non-statistical sample from the SCAR case listings by selecting every fourth case until a sample size of 20% was attained, totaling 151 SCAR cases (66 out of 328 in FY 2003-04, 37 out of 186 in FY 2007-08, and 48 out of 242 in FY 2010-11) out of 756 to review. Based on our review of the FY 2003-04 SCAR cases, we found that of the 66 cases sampled, 13 were non-mandate and 53 were mandate-related; of the 53 mandate-related SCAR cases, 27 were LEA-generated and 26 were other agency-generated. For FY 2007-08, we found that of the 37 cases sampled, five were non-mandate and 32 were mandate-related; of the 32 mandate-related SCAR cases, 14 were LEA-generated and 18 were other agency-generated. For FY 2010-11, we found that of the 48 cases sampled, eight were non-mandate and 40 were mandate-related; of the 40 mandate-related SCAR cases, 22 were LEA-generated and 18 were other agency-generated.

We calculated weighted averages using the total number of LEA-generated SCAR cases. The weighted average of LEA-generated SCAR cases for these fiscal years was 50.40%. The weighted average of non-mandate-related cases for these fiscal years was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related SCAR cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 50.40% (LEA-generated SCAR cases) to the number of mandate-related SCAR cases to calculate the total number of LEA-generated SCAR cases that were mandate-related. These calculations allowed us to determine the total allowable number of LEA-generated SCAR cases that were cross-reported from the Rialto Police Department to CPS and the DA's office.

After performing these calculations, we determined that 1,416 SCAR cases (out of 3,396 total SCAR cases) were LEA-generated during the audit period. Therefore, the allowable number of SCARs cross-reported for the audit period totals 1,416.

The following table summarizes the total claimed, non-mandate and mandate-related cases; the percent of LEA-generated SCARs and the allowable number of LEA-generated SCARs cross-reported; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Cross-reported (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of LEA-generated SCARs (d)	Allowable Number of LEA-generated SCARs Cross-reported (e) = (c) * (d)	Audit Adjustment (f) = (e) - (a)
1999-2000	249	43	206	50.40%	104	(145)
2000-01	257	44	213	50.40%	107	(150)
2001-02	265	46	219	50.40%	110	(155)
2002-03	224	39	185	50.40%	93	(131)
2003-04	326	56	270	50.40%	136	(190)
2004-05	319	55	264	50.40%	133	(186)
2005-06	314	54	260	50.40%	131	(183)
2006-07	293	50	243	50.40%	122	(171)
2007-08	186	32	154	50.40%	78	(108)
2008-09	256	44	212	50.40%	107	(149)
2009-10	223	38	185	50.40%	93	(130)
2010-11	242	42	200	50.40%	101	(141)
2011-12	242	42	200	50.40%	101	(141)
Total	3,396	585	2,811		1,416	(1,980)

Time Increments

Claimed

The city did not have actual time records to support the time increments claimed. For the audit period, the city estimated that it took a Police Officer classification 10 minutes (0.17 hours) to call CPS and cross-report each occurrence of suspected child abuse or severe neglect, and it took a Sergeant classification six minutes (0.10 hours) to review each written report before sending it to CPS and the DA's office. Reviewing written reports before sending them to CPS and the DA's office is not a mandate-related activity. Therefore, costs claimed for the Sergeant to review written reports before sending them to CPS and the DA's office are unallowable.

Allowable

Based on interviews conducted with Police Department staff, we found the estimated time for a Police Officer classification to call CPS and cross-report each occurrence of suspected child abuse or severe neglect is 10 minutes (0.17 hours). However, during our audit, the city requested that we re-evaluate the classifications claimed for the cross-reporting activity. The city requested that we include the Police Record Assistant I/II classification in the cross-reporting activity. The city explained that the

Police Record Assistant I/II is responsible for sending the written reports to CPS and the DA's office. We conducted interviews with a Police Records Supervisor and a Police Records Assistant II from the Rialto Police Department. They explained that it took a Police Records Assistant I/II classification, on average, six minutes to mail/fax/email written reports to CPS and the DA's office. We determined that the time increment of six minutes to mail/fax/email written reports to CPS and the DA's office is allowable.

Hours Adjustment

The following table summarizes the claimed, allowable, and adjusted hours based on the adjustments made to the number of LEA-generated SCARs cross-reported and to ATIs for the audit period:

Fiscal Year	Hours Claimed (a)	Hours Allowable (b)	Audit Adjustment (c) = (b) - (a)
1999-2000	66.40	28.08	(38.32)
2000-01	68.53	28.89	(39.64)
2001-02	70.67	29.70	(40.97)
2002-03	59.73	25.11	(34.62)
2003-04	86.93	36.72	(50.21)
2004-05	85.07	35.91	(49.16)
2005-06	83.73	35.37	(48.36)
2006-07	78.13	32.94	(45.19)
2007-08	49.60	21.06	(28.54)
2008-09	68.27	28.89	(39.38)
2009-10	59.47	25.11	(34.36)
2010-11	64.53	27.27	(37.26)
2011-12	64.53	27.27	(37.26)
Total	<u>905.59</u>	<u>382.32</u>	<u>(523.27)</u>

Criteria

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents. The parameters and guidelines state, in part:

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

The parameters and guidelines (section IV-B.2.c) allow ongoing activities related to costs for reporting between local departments, as follows:

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:

City and county police or sheriff's departments shall:

- 1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department (Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299)).
- 2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- 3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours (Ibid).

The parameters and guidelines (section V.A.1. – Claim Preparation and Submission – Actual Costs Claims, Direct Cost Reporting) state, in part:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

Recommendation

The ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming

instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

FINDING 1 – UNALLOWABLE SALARIES AND BENEFITS – CROSS-REPORTING FROM LAW ENFORCEMENT TO THE COUNTY WELFARE AND DISTRICT ATTORNEY'S OFFICE COST COMPONENT

On January 8, 2019, during the audit exit conference call, Captain William Wilson of the City of Rialto Police Department mentioned concerns he had regarding references and misstatements made [in] the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability. SCO Audit Manager Lisa Kearney advised the City of Rialto to submit language that best reflects the systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

The following are city's proposed corrections for Finding 1:

CITY'S PROPOSED CHANGE TO PAGE 11, SECOND PARAGRAPH, UNDER "CLAIMED" SUBHEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 12, SECOND PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of other agency-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years."

CITY'S PROPOSED CHANGE TO POSITION TITLE, PAGE 14, FIRST PARTIAL PARAGRAPH – Change "Police Records

Supervisor II” to “Police Records Supervisor”

The following are city’s objections to Finding 1:

CITY’S OPPOSITION TO FINDING 1 – SERGEANT’S REVIEW TIME UNALLOWABLE

The City claimed time for the Sergeant to review written reports that are cross-reported to the County Welfare (hereinafter “CPS”) and the District Attorney’s Office (hereinafter “DA”). According to the draft report, “reviewing written reports before sending them to CPS and the DA’s office is not a mandate-related activity. Therefore, costs claimed for the Sergeant to review written reports before sending them to CPS and the DA’s office are unallowable.”

The City disagrees with this finding as reviewing a written report is:

- 1) **Eligible** – Parameters and Guidelines, Section IV.B.3.a.1, allows for “... this activity includes review of the initial Suspected Child Abuse Report (Form 8572) ... and making a report of the findings of those interviews, which may be reviewed by a supervisor.”

It is clear from the language of the Parameters and Guidelines that the Commission found report review a reasonably necessary activity and intended to allow for the reimbursement of supervisor review time for written reports. Further, nowhere in the Parameters and Guidelines, nor the Statement of Decision, does it specify what type of document is eligible or ineligible for supervisory review.

- 2) **Reasonably Necessary** – Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission’s regulations, a reasonably necessary activity is defined as, “...those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program.”

It is the City’s position, that any written document that is required to be cross-reported as a part of the child abuse investigation to CPS or the DA satisfies a mandated activity under Section IV.B.3.a.1 and therefore, should be allowed for reimbursement of claimed costs for sergeant’s review/approval of any written report for such investigations.

CITY’S OPPOSITION TO FINDING 1 – ALLOWABLE TIME INCREMENT TO SEND REPORT

On November 21, 2018, the SCO conducted interviews with police records staff to inquire on the clerical steps a Police Records Assistant I/II takes to process a written report for the purpose of sending to CPS and the DA. Employees interviewed identified the following key steps:

- 1) Pull and process electronic report written by officer
- 2) Prepare copies of report (per officer instructions) – includes watermarking documents for confidentiality purposes per California Penal Code 11142-43 prior to release
- 3) Release documents via fax/email/mail

Discussions immediately following the interviews between the City of Rialto and the SCO yielded an agreed average of six minutes per

activity (steps 1-3 listed above) for a total of 18 minutes to process a written report to send to CPS and the DA. During subsequent conversations, the SCO reduced the total amount of time to six minutes stating that only step three involved the activity of physically sending the report, and therefore, steps one and two did not apply. The SCO has stated during discussions with the City that the “plain language” of the Parameters and Guidelines, Section IV.B.2.c.3, says “send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code Section 11166” strictly limits reimbursement to sending the report (the physical activity of transmitting the document).

The City disagrees with this interpretation and contends that:

- 1) **Steps one and two are necessary in order to complete step three** – the physical act of sending a report cannot be completed without first pulling it over via the electronic system and processing the document(s) that will be faxed/emailed/mailed (to include scanning, if applicable, prior to emailing)
- 2) **Reasonably Necessary** – Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission’s regulations, a reasonably necessary activity is defined as, “... those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program.”
- 3) **Actual Costs to Completed Mandated Activity** – Page 3 of the Parameters and Guidelines states, “Actual costs are those costs actually incurred to implement the mandated activities.” Steps one and two (aforementioned paragraph) are actual costs incurred to complete step three, the physical act of sending the written report.

Therefore, it is the City’s position that all three steps are inclusive of the process to send a written report to CPS and the DA. Accordingly, the SCO should allow costs for this activity at 18 minutes for Police Records Assistant I/II.

SCO Comment

The audit adjustment and the recommendation for the Cross-reporting cost component remain unchanged.

We will address the city’s response in the same order that it was presented.

The fourth paragraph on page 11 of this audit report has been revised per the city’s request.

The second paragraph on page 12 of this audit report has been revised to reflect minor edits requested by the city.

The position title of “Police Records Supervisor II,” cited in the draft audit report, has been amended to “Police Records Supervisor” in the first partial paragraph on page 14 of this audit report, per the city’s request.

The parameters and guidelines (section IV-B.2.c) allow ongoing activities related to costs for reporting between local departments, as follows:

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:

City and county police or sheriff's departments shall:

- 1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department (Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299)).
- 2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- 3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours (Ibid).

The city disagrees with the SCO's interpretation that the time it took a Sergeant classification six minutes (0.10 hours) to review/approve each written report before sending it to CPS and the DA's office is not a mandate-related activity. The city contends that any written document that is required to be cross-reported as part of the child abuse investigation to CPS or the DA's office is a mandated activity under section IV.B.3.a.1 and should be allowed for reimbursement. Section IV.B.3.a.1 of the parameters and guidelines is applicable to the Reporting to the State DOJ: Complete an Investigation cost component and is irrelevant to the Cross-reporting cost component. The reimbursable activities for the Cross-reporting cost component identified in the parameters and guidelines are noted above (1 through 3). The six minutes (0.10 hours) claimed for a Sergeant classification to review and approve each written report before it is sent to CPS and the DA's office are ineligible activities within the Cross-reporting cost component. As a result, the costs claimed for time spent by a Sergeant classification to review and approve each written report before it is sent to CPS and the DA's office is out of scope of the reimbursable activities, and is unallowable for reimbursement under this cost component.

The city also disagrees with the SCO’s interpretation that the time it took a Police Records Assistant I/II classification to process a written report for purposes of sending it to CPS and the DA’s office—totaling six minutes (0.10 hours) for pulling down and processing the electronic report written by an officer and six minutes (0.10 hours) for preparing copies of the written report (per officer instructions), which includes watermarking the documents for confidentiality purposes per PC section 11142-43 prior to release—are not mandate-related activities. The city contends that these time increments should be allowed. The reimbursable activities for the Cross-reporting cost component identified in the parameters and guidelines are noted above (1 through 3). The steps to pull down and process the electronic report, and to prepare copies, are ineligible activities within the Cross-reporting cost component. Therefore, they are out of scope of the reimbursable activities. Additionally, the city did not claim costs for these activities or time associated with performing these activities during the audit period. As a result, there is no impact on the costs claimed, and, therefore there is nothing to “restore.”

Our audit determined whether costs claimed represent increased costs resulting from the mandated program. The city is not entitled to mandated reimbursement for costs not allowable under the parameters and guidelines or for costs that were not claimed.

**FINDING 2—
Unallowable salaries
and benefits –
Reporting to the State
Department of
Justice: Complete an
Investigation for
Purposes of Preparing
the SS 8583 Report
Form cost component**

The city claimed \$370,981 in salaries and benefits for the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component during the audit period. During testing, we found that \$132,783 is allowable and \$238,198 is unallowable. Costs claimed are unallowable because the city misinterpreted the program’s parameters and guidelines. As a result, the city estimated and overstated the number of hours spent performing the mandated activity, and neglected to base costs on the actual number of eligible SCARs investigated.

The following table summarizes the claimed, allowable, and adjusted salaries and benefits costs related to the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	\$ 22,749	\$ 7,638	\$ (15,111)
2000-01	23,480	7,949	(15,531)
2001-02	25,241	8,596	(16,645)
2002-03	20,875	6,934	(13,941)
2003-04	30,214	10,339	(19,875)
2004-05	38,090	12,914	(25,176)
2005-06	37,131	12,553	(24,578)
2006-07	33,845	11,531	(22,314)
2007-08	21,870	7,473	(14,397)
2008-09	32,434	11,112	(21,322)
2009-10	29,516	10,024	(19,492)
2010-11	34,942	11,987	(22,955)
2011-12	20,594	13,733	(6,861)
Total	<u>\$ 370,981</u>	<u>\$ 132,783</u>	<u>\$ (238,198)</u>

Number of SCARs

Claimed

For the audit period, the city claimed the SCAR case count totals in the city's SCAR summary document. The SCAR summary document identifies the total number of SCAR cases that the city worked on during each fiscal year of the audit period. For FY 1999-2000 through FY 2001-02, the number of SCARs identified in the SCAR summary document was based on estimates.

From FY 1999-2000 to FY 2001-02, the city was transitioning to new dispatch and records management systems that did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying both the CAD System and the RMS. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.

Allowable

This component provides reimbursement for costs associated with completing an initial investigation of SCARs for the purposes of preparing and submitting the SS 8583 report form to the DOJ. Reimbursable activities are limited to reviewing the SCAR, conducting initial interviews, and writing a report of the interviews, which may be reviewed by a supervisor.

Our audit found that the SCAR case count totals in the SCAR summary document were inaccurate counts to use for this cost component. The SCAR summary document included LEA-generated SCARs investigated by the Rialto Police Department, without identifying which SCARs were LEA-generated versus other agency-generated. We also found that the SCAR summary document included non-mandate-related cases.

The city did not maintain copies of the SCARs that were initiated by the Rialto Police Department and cross-reported to CPS and the DA's office or copies of SCARs that were cross-reported by other mandated reporters to the Rialto Police Department. In addition, during the course of the audit, the city was unable to access historical electronic records for an extended period of time due to a system upgrade. There was a lack of time and staffing to search the master case files (electronic and paper) for each record to retrieve a copy of the SS 8583 Report Form. Consequently, we requested and the city was able to provide detailed SCAR case listings for FY 2003-04, FY 2007-08, and FY 2010-11. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. We calculated a weighted average based on the results of our testing.

For testing purposes, we judgmentally selected a non-statistical sample from the SCAR case listings by selecting every fourth case until a sample size of 20% was attained, totaling 151 SCAR cases (66 out of 328 in

FY 2003-04, 37 out of 186 in FY 2007-08, and 48 out of 242 in FY 2010-11) out of 756 to review. Based on our review of the FY 2003-04 SCAR cases, we found that of the 66 cases sampled, 13 were non-mandate-related and 53 were mandate-related; of the 53 mandate-related SCAR cases, 27 were LEA-generated, 12 were other agency-generated SCARs that were fully investigated, and 14 were other agency-generated SCARs that were only partially investigated. For FY 2007-08, we found that out of the 37 cases sampled, five were non-mandate-related and 32 were mandate-related; of the 32 mandate-related SCAR cases, 14 were LEA-generated, 14 were other agency-generated that were fully investigated, and four were other agency-generated SCARs that were only partially investigated. For FY 2010-11, we found that of the 48 cases sampled, eight were non-mandate-related and 40 were mandate-related; of the 40 mandate-related SCAR cases, 22 were LEA-generated, four were other agency-generated SCARs that were fully investigated, and 14 were other agency-generated SCARs that were only partially investigated.

Number of SCARS – Fully Investigated

We calculated a weighted average using the number of other agency-generated SCAR cases that were investigated, totaling 30 (12 for FY 2003-04, 14 for FY 2007-08, and four for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average for other agency-generated SCAR cases that were investigated during these fiscal years was 24.00%. The weighted average for non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related cases) to the number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 24.00% (other agency-generated SCAR cases that were fully investigated) to the total number of mandate-related SCAR cases by fiscal year to calculate the number of other agency-generated, mandate-related SCAR cases that were fully investigated. These calculations allowed us to determine the total allowable number of other agency-generated SCAR cases that were fully investigated by the Rialto Police Department.

After performing these calculations, we determined that 673 other agency-generated SCAR cases (out of 3,396 total SCAR cases) were fully investigated during the audit period. Therefore, the allowable number of other agency-generated SCARs investigated for the audit period totals 673.

The following table summarizes the total claimed, non-mandate and mandate-related cases; the percent of other agency-generated SCARs that were fully investigated and the allowable number of other agency-generated SCARs that were fully investigated; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of Other Agency-generated SCARs Fully Investigated (d)	Allowable Number of Other Agency-generated SCARs Fully Investigated (e) = (c) * (d)	Audit Adjustment (f) = (e) - (a)
1999-2000	249	43	206	24.00%	49	(200)
2000-01	257	44	213	24.00%	51	(206)
2001-02	265	46	219	24.00%	53	(212)
2002-03	224	39	185	24.00%	44	(180)
2003-04	326	56	270	24.00%	65	(261)
2004-05	319	55	264	24.00%	63	(256)
2005-06	314	54	260	24.00%	62	(252)
2006-07	293	50	243	24.00%	58	(235)
2007-08	186	32	154	24.00%	37	(149)
2008-09	256	44	212	24.00%	51	(205)
2009-10	223	38	185	24.00%	44	(179)
2010-11	242	42	200	24.00%	48	(194)
2011-12	242	42	200	24.00%	48	(194)
Total	3,396	585	2,811		673	(2,723)

Number of SCARs – Partially Investigated

Based on follow-up discussions with Police Department staff, we determined that for some of the SCAR cases where a full initial investigation was not performed, preliminary investigative activities did occur. The city suggested re-evaluating cases that were determined to be unallowable; we agreed to the city's suggestion. Based on supplemental case note information provided by the city, as well as discussions with Police Department staff, we determined that some of the cases that were originally determined to be unallowable should in fact be eligible for time spent conducting a partial initial investigation, to review the referral.

We calculated a weighted average using the total number of other agency-generated SCAR cases that were only partially investigated, totaling 32 (14 for FY 2003-04, four for FY 2007-08, and 14 for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average for other agency-generated SCAR cases that were only partially investigated for these fiscal years was 25.60%. The weighted average for non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average of 25.60% (other agency-generated SCAR cases that were only partially investigated) to the number of mandate-related SCAR cases to calculate the number of other agency-generated, mandate-related SCAR cases that were only partially

investigated. These calculations allowed us to determine the total allowable number of other agency-generated SCAR cases that were only partially investigated.

After performing these calculations, we determined that 719 other agency-generated SCAR cases (out of 3,396 total SCAR cases) were only partially investigated during the audit period. Therefore, the allowable number of other agency-generated SCARs that were only partially investigated for the audit period totals 719.

The following table summarizes the total claimed, non-mandate and mandate-related cases; the percent of other agency-generated SCARs that were only partially investigated and the allowable number of SCARs that were only partially investigated; and the audit adjustment per fiscal year:

Fiscal Year	Claimed	Non-mandate-	Mandate-	Percent of Other	Allowable	Audit Adjustment
	Number of SCARs Investigated (a)	related Cases 17.22% (b) = (a) * 17.22%	related Cases (c) = (a) - (b)	Agency-generated SCARs – Partial Investigation Only (d)	Number of Other Agency-generated SCARs – Partial Investigation Only (e) = (c) * (d)	
1999-2000	249	43	206	25.60%	53	(196)
2000-01	257	44	213	25.60%	55	(202)
2001-02	265	46	219	25.60%	56	(209)
2002-03	224	39	185	25.60%	47	(177)
2003-04	326	56	270	25.60%	69	(257)
2004-05	319	55	264	25.60%	68	(251)
2005-06	314	54	260	25.60%	67	(247)
2006-07	293	50	243	25.60%	62	(231)
2007-08	186	32	154	25.60%	39	(147)
2008-09	256	44	212	25.60%	54	(202)
2009-10	223	38	185	25.60%	47	(176)
2010-11	242	42	200	25.60%	51	(191)
2011-12	242	42	200	25.60%	51	(191)
Total	3,396	585	2,811		719	(2,677)

Time Increments

Claimed

The city claimed between 1.15 hours and 2.30 hours per case for a Police Officer classification to perform the initial investigation of every SCAR claimed, and between 35 minutes (0.58 hours) and 2.40 hours per case (for a cumulative total of 5.51 hours for the audit period) for a Sergeant classification to review and approve the written reports.

Allowable

The city provided a time study to support time spent by a Police Officer classification to perform the initial investigation on SCAR cases. The time study supported 2.24 hours for completing the initial investigation. The time study also included time increments of 1.04 hours for writing, editing, and forwarding reports; six minutes (0.10 hours) for reviewing unfounded reports; and seven minutes (0.12 hours) for reviewing substantiated and inconclusive reports. As discussed in Finding 3, the city claimed the time increments of 1.04 hours for writing, editing, and forwarding reports and

six to seven minutes for reviewing unfounded, substantiated, and inconclusive reports under the wrong cost component. During discussions with Police Department staff members, we advised them that time increments for these activities should not be claimed under the Forwarding the SS 8583 Report Forms to the Department of Justice cost component. However, we informed Police Department staff that we would reclassify these time increments to the correct cost component. As a result, the time increment of 2.24 hours for the Police Officer classification to perform the initial investigation and 1.04 hours to write and edit reports, and a combined total of 13 minutes (0.21 hours) for the Sergeant classification to review substantiated, inconclusive, and unfounded reports are allowable and applicable to those other agency-generated SCARs for which the Rialto Police Department completed and documented an investigation, totaling 673 SCARs during the audit period.

Additional Time Increment for SCARs – Review of Referral Only

Based on the information above, we determined that it was reasonable to allow partial investigation time for reviewing the Suspected Child Abuse Report (SS 8572 form) for SCAR cases that we determined were mandate-related and referred by CPS or other mandated reporters, for which the Police Department began but did not complete or document a full initial investigation. Based on interviews with Police Department staff, it takes the Police Officer classification 16 minutes (0.27 hours) on average to review a SS 8572 form. We determined that 16 minutes (0.27 hours) to perform this activity is allowable.

Hours Adjustment

The following table summarizes the claimed, allowable, and adjusted hours based on adjustments made to the number of SCAR cases that were referred by CPS and other mandated reporters, for which the Police Department completed and documented an investigation; the number of SCAR cases for which the Police Department reviewed the SS 8572 form but did not complete or document an investigation; and the allowable ATIs per SCAR case for the audit period:

Fiscal Year	Hours Claimed (a)	Hours Allowable (b)	Audit Adjustment (c) = (b) - (a)
1999-2000	563.52	185.90	(377.62)
2000-01	581.63	193.44	(388.19)
2001-02	600.17	201.15	(399.02)
2002-03	516.64	168.65	(347.99)
2003-04	730.24	245.48	(484.76)
2004-05	714.56	238.23	(476.33)
2005-06	708.39	235.34	(473.05)
2006-07	656.32	219.16	(437.16)
2007-08	416.64	139.66	(276.98)
2008-09	573.44	192.57	(380.87)
2009-10	499.52	166.25	(333.27)
2010-11	542.08	181.29	(360.79)
2011-12	277.76	181.29	(96.47)
Total	<u>7,380.91</u>	<u>2,548.41</u>	<u>(4,832.50)</u>

Criteria

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents. The parameters and guidelines state, in part:

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

The parameters and guidelines (section IV – B.3.a.1.) allow ongoing activities related to costs for reporting to the DOJ. For the following reimbursable activities:

From July 1, 1999 to December 31, 2011, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall: (Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ for law enforcement agencies only ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.)

1) Complete an investigation for purposes of preparing the report

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583 [emphasis added], or subsequent designated form, to the Department of Justice. (Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.) Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

Reimbursement is not required in the following circumstances:

- i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).
- ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section

11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

- iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

The parameters and guidelines (section V.A.1. – Claim Preparation and Submission – Actual Costs Claims, Direct Cost Reporting) state:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

Recommendation

The ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and parameters and guidelines to ensure that claimed costs include only eligible costs are based on actual costs, and are properly supported.

City's Response

FINDING 2 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: COMPLETE AN INVESTIGATION FOR PURPOSES OF PREPARING SS 8583 REPORT FORM COST COMPONENT

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made [in] the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

The following are city's proposed corrections for Finding 2:

CITY'S PROPOSED CHANGE TO PAGE 16, SECOND PARAGRAPH, UNDER "CLAIMED" SUBHEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer**

Aided Dispatch (CAD) System and the Records Management System (RMS). The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.”

CITY’S PROPOSED CHANGE TO PAGE 17, THIRD PARAGRAPH, UNDER “ALLOWABLE” SUB-HEADER

“In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city as able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years.”

The following are city’s objections to Finding 2:

CITY’S OPOSITION TO FINDING 2 – NUMBER OF SCARS – FULLY INVESTIGATED

The SCO denied investigative costs for all substantiated/inconclusive Law Enforcement Generated (hereinafter “LEA-generated”) cases that were fully investigated for purposes of reporting to the Department to of Justice (hereinafter “DOJ”). The SCO contends that these cases do not qualify for investigation or reporting writing (including supervisor review) despite the fact that almost 100% of the LEA-generated cases claimed were founded or inconclusive, therefore, requiring reporting to the DOJ. The SCO based the denial of costs on the following claiming wording of the Parameters and Guidelines (Section IV.B.3.a.1):

- ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the “Child Abuse Investigation Report” Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583...”

The City firmly believes that it has adequately proven, through actual source documents and police staff interviews outlining investigative procedures, that the level of investigation performed to complete the SS 8583 exceeded that which was needed to cross report to CPS. A significant amount of time is spent to fully investigate an allegation of child abuse as is demonstrated with officer on-scene time logs, multiple officers assisting with the investigation, numerous parties being interviewed to determine the outcome of the allegation, written crime reports, etc. This level of effort would not have been required to simply

fill out the cross reporting form to notify CPS of a suspected child abuse that has been fully investigated, and in some instances, where the investigation has not yet begun.

The main objective of cross reporting to CPS (SS 8572) is to make the county aware of the alleged child abuse in order for CPS to assess if there is potential harm to the alleged victim(s) in the home.

The SS 8572 form is not required to be 100% completed to be accepted by CPS; only the reporting party and victim's basic information need to be included. An investigation does not need to be started or completed to obtain this information. As explained by Captain Wilson (and verified during subsequent officer interviews), the level of investigation required to complete SS 8572 is typically not sufficient to complete SS 8583. The SS 8572 generally involves talking to one person and gathering basic components of information. There are no requirements to first contact involved parties or conclude investigative findings before submitting the form.

However, in order to complete the SS 8583, and be accepted by the Department of Justice, a basic patrol level investigation must be completed. The SS 8583 has specific requirements that cannot be answered without first contacting parties involved:

- Section A – requires officer indicate if investigation is substantiated or inconclusive, this cannot be determined without completing an investigation (not required for SS 8572)
- Section C – officer must indicate if suspect was properly notified per PC 11169(b) regarding agency's requirement to notify DOJ of the subject being a suspected child abuse offender; investigation must be completed first (not required for SS 8572)
- Requires suspect's demographic information – date of birth, height, weight, eye color, hair color, social security number, driver's license number, and relationship to victim (most of these fields are not contained on SS 8572)

For a full list of the California Department of Justice's reporting components under SS 8583 that are not required to complete SS 8572, refer to <http://ag.ca.gov/childabuse/pdf/8583guide.pdf>. **The main requirement that exceeds SS 8572 is that a full, active, investigation must be completed** (pgs 2-4). A full investigation requires contact [with] not only a victim, but description/nature of injuries (not required under SS 8572). This guide further states that the form SS 8583 is to be sent to the DOJ only after the following four elements have been satisfied:

- a) made investigative contacts
- b) determined child abuse was not unfounded
- c) confirmed the suspected abuse or neglect is reportable to the DOJ as stipulated in previously mentioned statutes
- d) completed the investigation.

None of these elements are required for cross reporting. Therefore, to disallow all investigative costs for 100% of LEA-generated cases determined to be substantiated or inconclusive is unreasonable given that the source documents provided clearly support all the mandated

activities were performed in furtherance of Parameters and Guidelines Section IV.B.3.a.1.

The SCO accepted the merits of the City's arguments and advised it was allowing costs during the December 4, 2018, status conference call. These allowed investigative costs were at the agreed amount of 1.74 hours. However, the very next day, the decision was reversed via email with no explanation other than "after further review of the parameters and guidelines, the statement of decision, and the documentation we have to date, it is unclear that an investigation did in fact occur on LEA-generated cases (white cases)."

The City is aware that all decisions made to allow costs must be supported by the Parameters and Guidelines and Commission's Statement of Decision. Therefore, it is difficult to understand how those very same guidelines used to support the SCO allowing costs for LEA-generated cases on December 4, 2018, also justify denying costs on December 5, 2018. Despite numerous requests for specifics on what evidence is lacking in our documentation, the SCO has failed to provide them. The City can better assess the SCO's position if the SCO can point the City to specific sections of the Parameters and Guidelines and Statement of Decision that support their denial along with explanation of their interpretation of same language.

The City affirms it has provided actual evidence from CAD logs¹, written crime reports, officer interviews, and discussions supported by Captain [William] Wilson and Crime Analyst Jennifer Krutak that actual, eligible costs were incurred for the reimbursement components including:

- actual officer on-scene time to conduct the preliminary investigation
- number of officers on-scene conducting the preliminary investigation
- size and complexity of the written report
- number of parties interviewed including relationship to case and summary of statements

The City contends that all these factors demonstrate that the level of effort and time to conduct an investigation to complete SS 8583 exceeds that which would have been required to simply gather basic information to complete SS 8572 mandated reporter form.

Accordingly, it is the City's position that LEA-generated cases, determined to be substantiated or inconclusive, which have been allowed for forwarding the SS 8583 form to the DOJ (that showed more than one party was interviewed, as previously agreed by SCO on December 4, 2018) should also be allowed full investigative time, associated report writing time and supervisor review/approval.

CITY'S OPPOSITION TO FINDING 2 – NUMBER OF SCARS – PARTIALLY INVESTIGATED

¹ A CAD log (synonymous for call for service record) is used as a police department's first form of documentation when an officer is assigned to handle a patrol investigation. This is an entry to the Computer Aided Dispatch (CAD) system which logs basic information about a call for service: nature of alleged crime, officer assigned to investigation, date/time of call, location(s) involved, reporting/referring party, disposition of investigation as determined by officer. There is a corresponding CAD log for every investigation (substantiated/unfounded). Substantiated cases are followed by a formal written crime report in the Records Management System (RMS). Unfounded cases are closed out in the CAD system with no report to follow.

The SCO denied associated investigative costs stating, on page 21 of the draft report, that “the Police Department began but did not complete or document a full initial investigation” however, did allow time to review each referral. These reports were investigated by officers and determined to be unfounded. Because they were unfounded, no formal report was written to document the investigation once the call for service was closed. The SCO audit analysis spreadsheet identified these records in blue (calls for service).

The City would like to clarify, for the record, that the police department fully investigates all allegations of known or suspected child abuse. The SCO’s statement that “a full initial investigation was not performed” is completely false, contradicts police policies and procedures, and is a violation of Penal Code statutes. It is impossible for an officer to determine the case as unfounded without completing an investigation.

Throughout this audit, there has been disagreement between the City and the SCO on what constitutes acceptable source documentation to support that an investigation took place in order for costs to be deemed allowable. The fact that the SCO is unwilling to accept the police department’s call for service documents as adequate investigative support does not mean that “a full initial investigation was not performed.”

The City explained that the process for documenting an unfounded incident varies significantly from a substantiated investigation, and the call for service record is procedural for serving as the only form of documentation. The only source document for these unfounded investigations is the CAD log (call for service record) created during the officer’s initial investigation.

Despite lengthy review and discussions with police department staff on the procedures for documenting unfounded incidents in CAD, including confirmation from Support Services Captain William Wilson that a CAD log for an unfounded incident indicates that a preliminary investigation did, in fact occur, the SCO concluded to deny investigative costs.

The City disagrees with this conclusion for the following reasons:

- 1) **City produced actual and contemporaneously prepared documents** – Per the Parameters and Guidelines, “a source document is a document created at or near the same time the actual cost was incurred for the event or activity in question...may include, but are not limited to, employee time records or time logs...” The City believes that CAD logs provided for review meet this criteria and:
 - are electronic records created at the time the investigation took place
 - are valid source documentation to support investigative costs incurred by the City
 - are legal documents produced for Public Records Act and subpoena requests as well as used for official court purposes
 - provide actual officer on-scene time logs (defined as an example in the Commission’s source documentation definition of the Parameters and Guidelines)
- 2) **City provided specific examples to support [that] an investigation occurred** – The records originally determined to be unallowable by the SCO were re-evaluated through a collaborative

process in November 2018. Each unallowed record was discussed in order for the city to present arguments as to why the record should be allowed for investigation time.

The City believes it provided ample justification to support that an investigation took place at the patrol level despite the minimal narrative comments contained in the CAD logs. Officer interviews conducted by the SCO, as well as clarification provided by Captain William Wilson and Crime Analyst Jennifer Krutak, further explained possible reasons why CAD log narratives would be minimal or lacking.

The following are examples of cases that were referred by other mandated reporters to the Rialto Police Department that were allowed for review of referral only but denied investigation time (redacted copies of the CAD logs are attached):

Record # 148: CPS referral – mother addicted to meth/not caring for children; officer made contact with alleged suspect and both children; determined “no signs of any abuse going on in house”

Record # 108: CPS referral – allegations of physical abuse/four children in home; officer comments indicate “advisal only, kids chk’d C4 custody battle between families”; in order for officer to give an advisal to the family and ascertain there was a custody issue and not abuse, he would have had to make contact with the subjects in the home (also contacted children based on comment in call)

Record # 24: CPS referral – mother on drugs/not feeding child/living in filthy conditions; officer made contact with alleged suspect and child; determined “no signs of neglect”

Record # 44: Hospital referral – child admitted with leg fracture; officer made contact with parent and doctor; determined “appears to be no sign of child abuse, no bruising, no sign of abuse, just fracture”

Record # 64: Hospital referral – child admitted with large bump on head; officer made contact with child, parent and doctor; determined “it is my opinion that the injury happened as explained...Dr. Thomas was also in agreement with my findings...I did not see any reason for CPS notification.

Although full incident reports were not written for the above allegations, there is still sufficient information documented in the CAD logs to determine that contact was made with at least one party, satisfying the investigation requirements of the mandate, providing this activity did take place.

3) City followed Level 2 Investigation accepted by the Commission on State Mandates – The Rialto Police Department’s practice not to document unfounded investigations of child abuse with a formal incident report complies with the Commission’s ruling to accept varying levels of investigation presented by the test claimant, LA County, in the Statement of Decision adopted on December 6, 2013.

Pages 24-25 of the Statement of Decision describe three basic types of investigation. In the Level 2 Investigation (most common), “Patrol Officer Investigation, No Child Abuse,” LA County outlined eight steps for initiating/completing an investigation of child abuse where the outcome was deemed no child abuse/unfound:

- a. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters
- b. Officer processes child abuse report into agency's tracking system
- c. Officer reviews report and assigns for appropriate follow-up investigation
- d. Patrol officer receives call-for-service and acknowledges call
- e. Patrol officer conducts preliminary interview with child/children
- f. Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s)
- g. Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings)
- h. Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse.

**it should be noted that step H does not apply to the Rialto Police Department – the patrol officer is authorized to close the report in the computer aided system without the supervisor review using his/her discretion of the proper use of call disposition (unfounded, necessary action taken, etc.)*

Steps a – g are the same procedures the Rialto Police Department follows for investigating and documenting its unfounded allegations of child abuse, where the computer aided dispatch record serves as the final source document (no written report follows).

A comparison of Level 2 (No Child Abuse) and Level 3 (Reported CACI Investigation) investigations, Step 7, shows that the only difference is in documentation where a Level 3 investigation (determined to be substantiated or inconclusive) requires an officer to write a report; this is not required for Level 2 investigation (unfounded) that ends at the closure of the CAD call.

In addition to the above, the Parameters and Guidelines, Section IV.B.3.a.1, state that the time to “Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive” is reimbursable. This activity includes, “...conducting initial interviews with parents, victims, suspects or witnesses, **where applicable**, and making a report of the finding of those interviews.”

The wording above “where applicable,” shows that an investigation may or may not require interview with parties. Although the City of Rialto still affirms that officers contacted at least one party for all mandate-related cases claimed for investigative costs, to require documented proof that an interview always occurred contradicts the statement above by the Commission.

The key point to consider is that the Commission only requires that a documentation of the investigative finding take place at the closure of the call (Level 2 Investigation, Step 7). The officer's call disposition and/or call notes, however minimal, meet this very objective; the disposition of unfounded reflects the officer's observations, interviews and overall conclusions as a result of conducting an investigation. Not

having a detailed narrative report should not nullify reimbursement for the eligible preliminary investigative procedure.

Accordingly, it is the City's position that records allowed for review of referral only should be eligible for full investigative time as the City has provided ample source documentation to support that an initial investigation, in compliance with the mandate, occurred. It would be impossible, and negligent, for an officer to conclude an outcome of unfounded without first contacting involved parties to gather necessary facts to make a determination of the allegation of abuse. The fact that an unfounded investigation is not documented identically as a substantiated investigation (allowed by SCO) does not negate that the investigative activity took place, and therefore, costs should be allowed.

CITY'S OPPOSITION TO FINDING 2 – ALLOWABLE TIME INCREMENTS – PAGE 20

The SCO accepted the City's time study supporting 2.24 hours for completing an initial investigation and applied this to SCARs allowed for full investigation (673 cases total). The SCO also allowed review of referral as this is a mandate activity and [the SCO] believes the time spent to review the referral is inclusive of the investigation time of 2.24 hours.

The City disagrees with this interpretation for the following reasons:

- 1) **Intake of referral occurs before investigation begins** – either by reading SS 8572 submitted by other mandated reporter or talking to mandated reporter over the phone
- 2) Officer interviews with SCO indicated review of referral takes place prior to officer being assigned to handle child abuse investigation
- 3) It is clear from the Rialto Police Department Memorandum dated May 22, 2014 (copy attached) and officer interviews that the time spent to review and log the SCAR referral was not part of the initial time study documenting investigation time, but is a separate, allowable, activity.

Instructions provided to complete time study were specific to logging time spent to:

- a. conduct an investigation
- b. write report
- c. complete SS 8583 form
- d. supervisor review/approval

The City asserts that including the time increment for accepting/reviewing the SCAR referral as part of the 2.24 hours of allowable time for those cases fully investigated is inappropriate and unfair. A more equitable conclusion is to allow the time increment for accepting/reviewing the SCAR referral to be added to the 2.24 hours for all cases allowed for investigation (review time plus investigation time).

CITY'S OPPOSITION TO FINDING 2 – ADDITIONAL TIME INCREMENT FOR SCARS – REVIEW OF REFERRAL ONLY

The SCO determined that 16 minutes is allowable to perform the mandated activity of an officer to review the Suspected Child Abuse Report (SS 8572 form) referral. This time was based on interviews conducted with officers whose responses yielded the following:

- Officer 1 – takes 10 to 15 minutes to review SCAR form (this averages to 13 minutes)
- Officer 2 – takes 20 to 25 minutes to review SCAR form (this averages to 23 minutes)
- **Combined average to review SCAR form = 17.5 minutes**

Based on the above factual data, the City requests that the SCO correct the allowable review of referral time from 16 minutes to 17.5 minutes based on the combined average determined as a result of the interview statements provided by both officers.

SCO Comment

The audit adjustment and recommendation for the Complete an Investigation cost component remain unchanged.

We will address the city's response in the same order that it was presented.

The second paragraph on page 21 of this audit report has been revised per the city's request.

The fifth paragraph on page 21 of this audit report has been revised to reflect minor edits requested by the city.

The city strongly disagrees with the denial of investigative costs for LEA-generated cases. The city argues that the SCO's claiming instructions and parameters and guidelines clearly specify that reimbursement is allowable if the level of investigation performed to complete the SS 8583 Report Form exceeds that which is required to complete the SS 8572 Form. The city claims that the documentation provided to support other agency-generated cases was determined to be allowable by the SCO while equivalent documentation to support LEA-generated cases was denied. In addition, the city asserts that the investigative steps taken by police officers were the same for LEA-generated cases that the SCO determined were unallowable and other-agency generated cases that were allowable.

The city maintains that—through actual source documents, including CAD logs and written crime reports, police officer interviews, and discussions with Captain William Wilson and Crime Analyst Jennifer Krutak—the city has demonstrated that the level of investigation exceeded the basic requirements needed to complete the SS 8572 Form, and that the level of investigation required to complete a SS 8572 Form is not sufficient to complete the SS 8583 Report Form. The city contends that it incurred eligible costs for LEA-generated cases and reimbursement should be allowed for full investigative and report writing time and supervisory review and approval. The city is requesting the following:

- 1.74 hours for a Police Officer classification to perform the initial investigation on LEA-generated cases

- 1.04 hours for a Police Officer classification to write a report on LEA-generated cases that were investigated
- Seven minutes (0.12 hours) for a Sergeant classification to review and approve the written reports

The Commission's Statement of Decision, pages 40 through 42, discusses in detail what activities are and are not reimbursable when a mandated reporter (Police Department, County Welfare, and Probation Department) is also the investigating agency. Per PC section 11166(a), a mandated reporter is already compelled by the nature of his/her duty to report instances of suspected child abuse via the SS 8572 form. No higher level of service is mandated and, therefore, the duty to investigate under PC section 11166(a) is not reimbursable. Furthermore, the level of investigation performed by the mandated reporter to gather the necessary information for completing the SS 8572 form is frequently sufficient to complete form SS 8583 Report Form.

Page 41 of the Statement of Decision states the following:

The precise scope of this investigative duty is not specified, but all mandated reporters are expected to employ the Form SS 8572 to report suspected child abuse... This duty is triggered whenever the mandated reporter, in his or her professional capacity or within the scope of his or her employment, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. Given the scope of employment within a law enforcement agency, county probation department, or county welfare agency generally includes investigation and observation for crime prevention, law enforcement and child protection purposes, information may be obtained by an employee which triggers the requirements of 11166(a), and ultimately leads to an investigation and report to DOJ under section 11169(a). Ultimately, some of the same information to satisfy the reporting requirements of section 11169 and the DOJ regulations may be obtained in the course of completing a mandated reporter's (non-reimbursable) duties under section 11166(a)

Page 42 of the Statement of Decision states the following:

The test claim statement of decision approved only Code of Regulations, title 11, section 903 as amended by Register 98, No. 29, which adopted the Form SS 8583, and required that only "certain information items...must be completed." Those information items, as discussed above, impose a very low standard of investigation for reporting to DOJ regarding instances of known or suspected child abuse.

The Statement of Decision emphasizes that a mandated reporter who is an employee of a child protective agency already has a greater responsibility to investigate when he/she has suspicions of child abuse. The Statement of Decision states, "[t]herefore, the regulations and statutes approved in the test claim statement of decision impose very little beyond what would otherwise be expected of a mandated reporter." The threshold of what makes the SS 8583 Report Form retainable is relatively low. Investigative work performed to identify suspects or gather proof for criminal charges is not necessary to complete the SS 8583 Report Form.

The Statement of Decision also states:

[t]herefore, any investigation conducted by an employee of a county law enforcement agency, county welfare department, or county probation department, *prior to the completion of a Form SS 8572 under section 11166(a)*, is not reimbursable under this mandated program. If the Form SS 8572 is *completed by an employee of the same agency, and the information contained in the Form SS 8572 is sufficient to make the determination and complete the essential information items required by section 11169 and the regulations*, then no further investigation is reimbursable.

Additionally, the Commission, when crafting the Statement of Decision, was aware of the potential of over-claiming when a mandated reporter is also the investigating agency. Page 40 of the Statement of Decision states, “the parameters and guidelines must be crafted to avoid over-claiming when the mandated reporter in a particular case is also an employee of the child protective agency that will complete the investigation under section 11169.”

The city did not provide supporting documentation for all of its costs claimed, which is not consistent with the rules in place when the claims were filed. The documentation requirements for the city’s mandated cost claims are contained within the parameters and guidelines adopted by the Commission on December 6, 2013. The parameters and guidelines require that all costs claimed be traceable to source documents that show evidence of the validity of such costs and their relationship to this mandate.

The city is responsible for maintaining documentation for the period the claims were subject to audit. However, the Rialto Police Department staff advised us that some of the supporting documentation has been destroyed, (specifically SS 8572 forms) as the term specified in the record retention policy for these forms had expired. Additionally, the city was unable to retrieve copies of the SS 8583 Report Forms, due to a lack of time and staffing necessary to search the master case files (electronic and paper) for each record. The city contends that the documentation provided to support the LEA-generated cases is equivalent to the documentation provided and accepted to support eligible reimbursement costs for other agency-generated cases.

However, the SCO is not required to make a determination on other agency-generated cases because the SS 8572 Forms are completed by another mandated reporter and cross-reported to the Rialto Police Department. The city is the mandated reporter for LEA-generated cases and must complete the SS 8572 Forms for these cases. Although the term specified in the city’s record retention policy had expired for maintaining copies of the SS 8572 Forms, the city advised us that there was a possibility of obtaining copies of the SS 8572 Forms from CPS. However, the SCO did not receive copies of the SS 8572 Forms from CPS. As the SS 8572 Forms were not available to review, the SCO is unable to make a determination regarding whether the SS 8572 Forms were in fact completed and cross-reported to CPS and the DA’s office.

Additionally, if the SS 8572 Forms were completed and cross-reported to CPS and the DA’s office, SCO is unable to confirm that an investigation

occurred prior to the completion of the SS 8572 Forms. Costs are ineligible for reimbursement if an investigation occurred prior to completion of the SS 8572 Forms. Costs are also ineligible for reimbursement if information obtained by the mandated reporter through the completion of the SS 8572 Forms was sufficient to make the determination and complete the essential information items required by PC section 11169.

Without being able to review the SS 8572 Forms completed by the city, the SCO is unable to determine whether the city was able to obtain sufficient information to make a determination and complete the essential information items required by PC section 11169. In addition, although the investigative steps performed by the city's police officers may have been the same for both the LEA-generated and other agency-generated cases, the city did not provide completed SS 8583 Report Forms for our review. For this particular component, the reimbursable activity is to complete an investigation "*for purposes of*" [emphasis added] preparing an SS 8583 Report Form.

Although the city provided additional documentation with the actual CAD logs, written crime reports, police officer interviews, and discussions with Captain William Wilson and Crime Analyst Jennifer Krutak, the city was unable to provide SS 8572 Forms and SS 8583 Report Forms—as required by the mandate for reporting purposes—for the SCO to review. As a result, we were unable to confirm whether the city performed eligible reimbursable activities on LEA-generated cases. Therefore, costs associated with investigation, report writing, and supervisory review and approval of LEA-generated cases are ineligible for reimbursement.

The city disagrees with the denial of the associated investigative costs for the SCAR cases that were determined to be partially investigated. The city contends that the SCAR cases that the SCO identified as "partially investigated" were investigated by officers and determined to be unfounded. The city maintains that no formal report was written to document the investigation once the call for service was closed. The city asserts that although the SCO is unwilling to accept the police department's call for service documents as adequate investigative support does not mean a full investigation was not performed.

The city maintains that the process for documenting an unfounded incident varies significantly from substantiated investigation, and the call for service record is procedural for serving as the only form of documentation. The city contends that the only source document for these unfounded investigations is the CAD log (call for service record) created during the officer's initial investigation. The city argues that it has provided ample justification to support that an investigation took place, and provided examples of other agency-generated cases referred to the Rialto Police Department, which the SCO allowed as partially-investigated SCAR cases. The city is seeking full reimbursement for investigative costs related to these SCAR cases determined to be partially investigated. The city maintains that there is sufficient information documented in the CAD logs to show that an investigation occurred and, therefore, costs should be allowable.

For this particular component, the reimbursable activity is to complete an investigation “*for purposes of*” [emphasis added] preparing an SS 8583 Report Form. The documentation provided does not support that the city prepared a written report to document the findings of the interviews. Although unfounded reports are not filed with the DOJ, one of the reimbursable activities in this cost component is making a report of the findings of the interviews. The city asserts that the no formal reports are written for unfounded cases. During our interviews conducted on November 29 and 30, 2018, with Captain William Wilson and Crime Analyst Jennifer Krutak, we requested that the city provide a copy of the city’s policies and procedures (Police Report Manual) for the audit period to support the city’s position that cases with a call disposition of unfounded or necessary action taken do not require a written police report to be completed.

The city has yet to provide the requested documentation. Therefore, the city has not provided sufficient source documentation to show that these SCAR cases, which were determined to be partially investigated, warrant full investigative reimbursement costs. The SCO is unable to rely upon the CAD log (call for service records) as adequate source documentation to support eligible reimbursable costs. Therefore, the city’s request for investigation time for cases with a call disposition of “unfounded” or “necessary action taken,” with only a CAD log as supporting documentation, is unsupported and unallowable. As a result, the reimbursable costs allowed for these partially investigated SCAR cases remains unchanged.

Time Increment – Fully Investigated

The city asserts that the SCO included the time increment of reviewing the SS 8572 Form as part of the 2.24 hours of allowable investigation time for other agency-generated SCARS that were fully investigated. However, this is an inaccurate statement. The SCO did not include the time increment of reviewing the SS 8572 Form as part of the 2.24 hours of allowable investigation time for other agency-generated SCARS that were fully investigated because the time increment to review the SS 8572 Form was not claimed. The city is requesting that the SCO allow the time increment of 2.24 hours of investigation time for other agency-generated cases and 17.5 minutes (0.29 hours) to review the SS 8572 Forms for the other agency-generated SCARS that were fully investigated. The city did not claim costs for reviewing the SS 8572 Forms or time associated with performing this activity. Therefore, the city’s request to allow 17.5 minutes (0.29 hours) to review the SS 8572 Forms for the other agency-generated cases is out of scope for this audit and is unallowable. As a result, there is no impact on the costs claimed, and therefore, nothing to “restore.”

Time Increment – Partially Investigated

For SCAR cases where a full initial investigation was not performed, preliminary investigative activities did occur. Therefore, the SCO conducted interviews with Police Officers to determine the time associated with reviewing a SS 8572 Form for SCARS that were partially investigated. The city disagrees with the time increment of 16 minutes

(0.27 hours) for a Police Officer classification to review a SS 8572 Form for SCARs that were partially investigated. For the cases that were determined not to have been fully investigated, the SCO determined that it would be reasonable to allow time spent conducting a partial initial investigation, to review the referral. The city contends that the time was based on officer interviews conducted that resulted in a combined average of 17.5 minutes (0.29 hours). The SCO conducted interviews with Police Officers on November 27 and 28, 2018, which resulted in the following:

- Police Officer 1 – takes 10 minutes to review a SS 8572 Form
- Police Officer 2 – takes 20 to 25 minutes to review a SS 8572 Form

Based on our interviews, we determined that 16 minutes (0.27 hours) to review a SS 8572 Form is allowable for SCARs that were partially investigated. As a result, the city’s request to apply the time increment of 17.5 minutes (0.29 hours) to review SS 8572 Forms is unsupported and unallowable.

**FINDING 3—
Unallowable salaries
and benefits –
Reporting to the State
Department of
Justice: Forwarding
the SS 8583 Report
Forms to the
Department of Justice
cost component**

The city claimed \$195,719 in salaries and benefits for the Forwarding the SS 8583 Report Forms to the Department of Justice cost component during the audit period. During testing, we found that \$38,875 is allowable and \$156,844 is unallowable. Costs claimed are unallowable because the city misinterpreted the program’s parameters and guidelines. As a result, the city estimated and overstated the number of hours spent performing the mandated activity, and neglected to base costs on the actual number of eligible SS 8583 report forms that were prepared and submitted to the DOJ.

The following table summarizes the claimed, allowable, and adjusted salaries and benefits costs related to the Forwarding the SS 8583 Report Forms to the Department of Justice cost component for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	\$ 11,747	\$ 2,257	\$ (9,490)
2000-01	12,157	2,314	(9,843)
2001-02	12,975	2,481	(10,494)
2002-03	10,169	2,018	(8,151)
2003-04	16,110	3,070	(13,040)
2004-05	20,274	3,841	(16,433)
2005-06	19,367	3,703	(15,664)
2006-07	18,121	3,391	(14,730)
2007-08	11,687	2,199	(9,488)
2008-09	17,361	3,229	(14,132)
2009-10	15,811	2,912	(12,899)
2010-11	18,888	3,476	(15,412)
2011-12	11,052	3,984	(7,068)
Total	\$ 195,719	\$ 38,875	\$ (156,844)

Number of SS 8583 Forms Forwarded to the DOJ

Claimed

For the audit period, the city claimed the SCAR case count totals in the city's SCAR summary document. The SCAR summary document identifies the total number of SCAR cases that the city worked on during each fiscal year of the audit period. For FY 1999-2000 through FY 2001-02, the number of SCAR cases identified in the SCAR summary document was based on estimates.

From FY 1999-2000 to FY 2001-02, the city was transitioning to new dispatch and records management systems that did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying both the CAD System and the RMS. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.

Allowable

This component provides reimbursement for costs associated with preparing and submitting the SS 8583 form to the DOJ for every case in which the Rialto Police Department investigated known or suspected child abuse or severe neglect, and which it determined to be substantiated or inconclusive.

Our audit found that the SCAR case count totals in the SCAR summary document were inaccurate counts to use for this cost component. The SCAR summary document included cumulative totals of all SCARs that the Rialto Police Department worked on during the audit period. The SCAR summary document included cases of known or suspected child abuse or severe neglect that were determined to be unfounded after the Rialto Police Department investigated them; cases that were only partially investigated (only the referral was reviewed); and non-mandate-related cases.

During the course of the audit, the city was unable to access historical electronic records for an extended period of time due to a system upgrade. There was a lack of time and staffing to search the master case files (electronic and paper) for each record to retrieve a copy of the SS 8583 Report Form. Consequently, we requested and the city was able to provide detailed SCAR case listings for FY 2003-04, FY 2007-08, and FY 2010-11. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. We calculated a weighted average based on the results of our testing.

For testing purposes, we judgmentally selected a non-statistical sample from the SCAR case listings by selecting every fourth case until a sample size of 20% was attained, totaling 151 SCAR cases (66 out of 328 in FY 2003-04, 37 out of 186 in FY 2007-08, and 48 out of 242 in FY 2010-11) out of 756 to review. Based on our review of the FY 2003-

04 SCAR cases, we found that of the 66 cases sampled, 13 were non-mandate-related and 53 were mandate-related; of the 53 mandate-related SCAR cases, 27 were LEA-generated and 26 were other agency-generated. For FY 2007-08, we found that of the 37 cases sampled, five were non-mandate-related and 32 were mandate-related; of the 32 mandate-related SCAR cases, 14 were LEA-generated and 18 were other agency-generated. For FY 2010-11, we found that of the 48 cases sampled, eight were non-mandate-related and 40 were mandate-related; of the 40 mandate-related SCAR cases, 22 were LEA-generated and 18 were other agency-generated.

Number of SCARs – LEA-generated

We calculated a weighted average using the total number of LEA-generated SCAR cases, totaling 63 (27 for FY 2003-04, 14 for FY 2007-08, and 22 for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average of LEA-generated SCAR cases for these fiscal years was 50.40%. The weighted average of non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related SCAR cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 50.40% (LEA-generated SCAR cases) to the total number of mandate-related SCAR cases by fiscal year to calculate the total number of mandate-related SCAR cases that were LEA-generated. These calculations allowed us to determine the total allowable number of LEA-generated SCAR cases.

To determine the total number of LEA-generated SCAR cases that were determined to be substantiated or inconclusive, we calculated a weighted average. We used the total number of LEA-generated SCAR cases that were determined to be substantiated or inconclusive, totaling 50 (22 for FY 2003-04, 12 for FY 2007-08, and 16 for FY 2010-11). We divided this amount by the number of LEA-generated cases, totaling 63 (27 for FY 2003-04, 14 for FY 2007-08, and 22 for FY 2010-11). The weighted average of LEA-generated SCAR cases that were determined to be substantiated or inconclusive for these fiscal years was 79.37%. We applied 79.37% to the allowable number of LEA-generated SCAR cases to determine the allowable number of SS 8583 forms prepared and submitted to the DOJ.

After performing these calculations, we determined that 1,125 LEA-generated SCAR cases (out of 3,396 total SCAR cases) were determined to be substantiated or inconclusive after the Rialto Police Department investigated them during the audit period. Therefore, the allowable number of LEA-generated SCAR cases that were substantiated or inconclusive for the audit period totals 1,125.

The following table summarizes the total claimed, non-mandate-related and mandate-related cases; the percent of LEA-generated SCARs and the allowable number of LEA-generated SCARs; the percent of SS 8583 forms that were LEA-generated and the allowable number of SS 8583 forms that were LEA-generated; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of LEA-generated SCARs (d)	Allowable Number of LEA-generated SCARs (e) = (c) * (d)	Percent of SS 8583 Forms Prepare/Submit LEA-Generated (f)	Allowable SS 8583 Forms Prepare/Submit LEA-Generated (g) = (e) * 79.37%	Audit Adjustment (h) = (g) - (a)
1999-2000	249	43	206	50.40%	104	79.37%	83	(166)
2000-01	257	44	213	50.40%	107	79.37%	85	(172)
2001-02	265	46	219	50.40%	110	79.37%	87	(178)
2002-03	224	39	185	50.40%	93	79.37%	74	(150)
2003-04	326	56	270	50.40%	136	79.37%	108	(218)
2004-05	319	55	264	50.40%	133	79.37%	106	(213)
2005-06	314	54	260	50.40%	131	79.37%	104	(210)
2006-07	293	50	243	50.40%	122	79.37%	97	(196)
2007-08	186	32	154	50.40%	78	79.37%	62	(124)
2008-09	256	44	212	50.40%	107	79.37%	85	(171)
2009-10	223	38	185	50.40%	93	79.37%	74	(149)
2010-11	242	42	200	50.40%	101	79.37%	80	(162)
2011-12	242	42	200	50.40%	101	79.37%	80	(162)
Total	3,396	585	2,811		1,416		1,125	2,271

Number of SCARs – Other Agency-Generated

We calculated a weighted average using the total number of other agency-generated SCAR cases, totaling 30 (12 for FY 2003-04, 14 for FY 2007-08, and four for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average of other agency-generated SCAR cases for these fiscal years was 24.00%. The weighted average of non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 24.00% (other agency-generated SCAR cases) to the total number of mandate-related SCAR cases by fiscal year to calculate the number of mandate-related SCAR cases that were other agency-generated. These calculations allowed us to determine the total allowable number of other agency-generated SCAR cases.

We then calculated a weighted average of the total number of other agency-generated SCAR cases that were determined to be substantiated or inconclusive. We used the number of other agency-generated SCAR cases that were determined to be substantiated or inconclusive, totaling 23 (eight for FY 2003-04, 12 for FY 2007-08, and three for FY 2010-11). We divided this amount by the number of other agency-generated cases,

totaling 30 (12 for FY 2003-04, 14 for FY 2007-08, and four for FY 2010-11). The calculated weighted average of other agency-generated SCAR cases that were determined to be substantiated or inconclusive for these fiscal years was 76.67%. We applied 76.67% to the allowable number of other agency-generated SCAR totals to determine the allowable number of SS 8583 forms prepared and submitted to the DOJ.

After performing these calculations, we determined that 517 other agency-generated SCAR cases (out of 3,396 total SCAR cases) were determined to be substantiated or inconclusive after the Rialto Police Department investigated them during the audit period. Therefore, the allowable number of other agency-generated SCAR cases that were substantiated or inconclusive for the audit period totals 517.

The following table summarizes the total claimed, non-mandate-related and mandate-related cases; the percent of other agency-generated SCARs and the allowable number of other agency-generated SCARs; the percent of other agency-generated SS 8583 forms and the allowable number of other agency-generated SS 8583 forms that were prepared and submitted to the DOJ; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of Other Agency-generated SCARs (d)	Allowable Number of Other Agency-generated SCARs (e) = (c) * (d)	Percent of SS 8583 Forms Prepare/Submit Other Agency (f)	Allowable SS 8583 Forms Prepare/Submit Other Agency (g) = (e) * 76.67%	Audit Adjustment (h) = (g) - (a)
1999-2000	249	43	206	24.00%	49	76.67%	38	(211)
2000-01	257	44	213	24.00%	51	76.67%	39	(218)
2001-02	265	46	219	24.00%	53	76.67%	41	(224)
2002-03	224	39	185	24.00%	44	76.67%	34	(190)
2003-04	326	56	270	24.00%	65	76.67%	50	(276)
2004-05	319	55	264	24.00%	63	76.67%	48	(271)
2005-06	314	54	260	24.00%	62	76.67%	48	(266)
2006-07	293	50	243	24.00%	58	76.67%	44	(249)
2007-08	186	32	154	24.00%	37	76.67%	28	(158)
2008-09	256	44	212	24.00%	51	76.67%	39	(217)
2009-10	223	38	185	24.00%	44	76.67%	34	(189)
2010-11	242	42	200	24.00%	48	76.67%	37	(205)
2011-12	242	42	200	24.00%	48	76.67%	37	(205)
Total	3,396	585	2,811		673		517	2,879

Time Increments

Claimed

The city claimed between 59 minutes (0.98 hours) and 1.04 hours per case for a Police Officer classification to write, prepare, and forward written reports and between six and seven minutes (0.11 hours to 0.12 hours) for a Sergeant classification to review and approve written reports. These time increments were included in the Forwarding the SS 8583 Report Forms to the Department of Justice cost component, although they should have been claimed under the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component. We informed the city of this discrepancy during the audit, as discussed in Finding 2.

Allowable

As a result of the time increments for this cost component being allocated to the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component, we needed to determine the time increments associated with preparing and submitting the SS 8583 forms to DOJ. We interviewed a Police Records Supervisor and a Police Records Assistant II from the Rialto Police Department to obtain an understanding of the city's processes for preparing and submitting the SS 8583 forms to the DOJ. Based on our discussions with Police Department staff members, we determined that it takes a Police Officer classification 24 minutes (0.40 hours) ATI to prepare a SS 8583 form and a Police Records Assistant I/II classification seven minutes (0.12 hours) ATI to submit a SS 8583 form to the DOJ. We determined that the allowable ATIs for these classifications to prepare and submit the SS 8583 forms to the DOJ total 0.52 hours.

Hours Adjustment

The following table summarizes the claimed, allowable, and adjusted hours based on the adjustments made to the number of SS 8583 forms submitted to the DOJ and the allowable ATIs to prepare and submit each SS 8583 form to the DOJ for the audit period:

Fiscal Year	Hours Claimed (a)	Hours Allowable (b)	Audit Adjustment (c) = (b) - (a)
1999-2000	282.25	62.92	(219.33)
2000-01	291.91	64.48	(227.43)
2001-02	300.39	66.56	(233.83)
2002-03	245.21	56.16	(189.05)
2003-04	377.07	82.16	(294.91)
2004-05	368.98	80.08	(288.90)
2005-06	358.57	79.04	(279.53)
2006-07	338.90	73.32	(265.58)
2007-08	215.14	46.80	(168.34)
2008-09	296.11	64.48	(231.63)
2009-10	257.94	56.16	(201.78)
2010-11	279.91	60.84	(219.07)
2011-12	143.43	60.84	(82.59)
Total	<u>3,755.81</u>	<u>853.84</u>	<u>(2,901.97)</u>

Criteria

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents. The parameters and guidelines state, in part:

Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was

incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

The parameters and guidelines (section IV-B.3.a.2.) allow ongoing activities related to costs for reporting to the DOJ for the following reimbursable activities:

2) Forward [SS 8583] reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission. (Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583).

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

The parameters and guidelines (section V.A.1. – Claim Preparation and Submission – Actual Costs Claims, Direct Cost Reporting) state:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

Recommendation

The ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response**FINDING 3 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: FORWARDING THE SS 8583 REPORT FORMS TO THE DEPARTMENT OF JUSTICE COST COMPONENT**

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made [in] the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

The following are city's proposed corrections for Finding 3:

CITY'S PROPOSED CHANGE TO PAGE 24, SECOND PARAGRAPH, UNDER "CLAIMED" SUBHEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 24, THIRD PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city as able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of SS 8583 forms that were prepared and submitted to the DOJ for the audit period. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to search the master case file (electronic and paper) for each record to retrieve a copy of the SS 8583 form."

CITY'S PROPOSED CHANGE TO POSITION TITLE, PAGE 28, FIRST PARAGRAPH – Change "Police Records Supervisor II" to "Police Records Supervisor"

City request for future consideration:

The city has requested the reclassification of numerous cases that were determined to be non-mandate related or not fully documented in the SCO's Draft Audit Report. If the city's explanations and evidence presented in this response have convinced the SCO to reclassify some of the cases from unallowable to allowable, the City requests that those corresponding cases found to be allowable be credited appropriate time under this eligible component **Finding 3: Unallowable Salaries and benefits – Reporting to the State Department of Justice: Forwarding the SS 8583 Report Forms to the Department of Justice cost component.**

In closing, the City of Rialto would like to reaffirm its position that the SCO has unjustly denied costs for several mandated activities we believe have been supported with ample source documentation, time studies, CAD logs to support officer time to complete an investigation, and staff interviews.

If agreeable to the SCO, Captain William Wilson will prepare and submit a declaration to further substantiate the city's arguments outlined in this response. Captain Wilson has been employed by the Rialto Police Department for 17 ½ years, has 27 years of total law enforcement experience, and has extensive experience in the area of child abuse investigations.

The intent of submitting the declaration is to offer additional support to the previously submitted documentation that was reviewed by the SCO throughout this audit. Per page 3 of the Parameters and Guidelines:

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The City appreciates the opportunity to respond to the SCO's Draft Audit Report. We believe we have accurately interpreted and supported our costs claimed in accordance with claiming instructions and Commission guidelines. Additional documentation is available should the SCO determine to reconsider allowable costs and make adjustments to the findings of this audit.

SCO Comment

The audit adjustment and the recommendation for the forwarding reports to the DOJ cost component remain unchanged.

We will address the city's response in the same order that it was presented.

The first complete paragraph on page 41 of this audit report has been revised per the city's request.

The fourth complete paragraph on page 41 of this audit report has been revised to reflect minor edits requested by the city.

The position title of “Police Records Supervisor II,” cited in the draft audit report, has been amended to “Police Records Supervisor” in the first paragraph on page 45 of this audit report, per the city’s request.

The audit adjustments and recommendations of this audit report remain unchanged for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components. The additional documentation provided with the Draft Audit response, CAD logs, written crime reports, police officer interviews, discussions with Captain William Wilson and Crime Analyst Jennifer Krutak, and documentation obtained throughout the course of the audit does not provide adequate support for additional time or eligible reimbursable costs for these cost components.

**FINDING 4—
Overstated indirect costs**

The city claimed \$377,036 in indirect costs for the audit period. During testing, we found that \$105,430 is allowable and \$271,606 is unallowable. Costs claimed are unallowable because the city misinterpreted the program’s parameters and guidelines and, as a result, overstated its indirect cost rates for all fiscal years excluding FY 1999-2000, and applied the indirect cost rates to unallowable salaries.

The following table summarizes the claimed, allowable, and adjusted indirect costs for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	\$ 16,591	\$ 5,098	\$ (11,493)
2000-01	18,892	5,151	(13,741)
2001-02	21,512	5,953	(15,559)
2002-03	17,241	4,623	(12,618)
2003-04	29,165	7,937	(21,228)
2004-05	34,240	9,304	(24,936)
2005-06	36,417	10,160	(26,257)
2006-07	32,649	8,903	(23,746)
2007-08	24,515	6,362	(18,153)
2008-09	39,790	9,526	(30,264)
2009-10	35,319	8,971	(26,348)
2010-11	44,258	11,366	(32,892)
2011-12	<u>26,447</u>	<u>12,076</u>	<u>(14,371)</u>
Total	<u><u>\$ 377,036</u></u>	<u><u>\$ 105,430</u></u>	<u><u>\$ (271,606)</u></u>

Salaries claimed as indirect costs

The city classified various classifications as indirect positions and allocated the related salary and benefit costs to the indirect cost pool when computing claimed indirect cost rates. In our analysis, we noted that the indirect salaries and related benefits claimed as indirect costs might have included positions that were not indirect. The city provided a worksheet listing the classifications that it considered to be indirect.

The following table lists the 42 classifications that the city claimed as being 100% indirect in its ICRPs at some point during the audit period. Some of the classifications were claimed every fiscal year, while others were claimed in only some fiscal years.

Classifications Claimed as Indirect

Administrative Assistant	Police Chief
Administrative Secretary	Police Officer (Administrative Duty)
Accounting Technician	Police Cadet
Captain	Police Records Analyst II
Crime Analyst	Police Records Assistant I/II
Crime Analyst Assistant	Police Records Supervisor
Commander	Police Sergeant
Corporal	Police Training Sergeant
Corporal (Administrative)	Police Transcriber
Deputy Police Chief	Police Transcriptionist
Emergency Dispatcher (Part-time)	Property and Evidence Assistant
Emergency Dispatcher I/II	Senior Accounting Assistant
Emergency Dispatcher Supervisor	Senior Community Services Officers (2)
Emergency Services Supervisor	Senior Office Assistant
Executive Assistant	Senior Office Specialist
Executive Secretary	Senior Police Records Specialist
Information System Analyst	Sergeant
Law Enforcement Technician	Sergeant (Administrative)
Lieutenant	Transcriber
Office Assistant II	Technical Assistant

We identified 16 of the 42 positions as likely not 100% indirect, based on the nature of the positions and tasks performed. The remaining classifications are support roles or mostly administrative in nature, and therefore we accepted the city's assessment. The positions in question were the following:

- Crime Analyst
- Crime Analyst Assistant
- Emergency Dispatcher (Part-time)
- Emergency Dispatcher I/II
- Emergency Dispatch Supervisor
- Emergency Services Supervisor
- Law Enforcement Technician
- Lieutenant
- Police Cadet
- Police Corporal
- Police Sergeant
- Police Records Assistant II
- Property and Evidence Assistant
- Senior Community Services Officers
- Senior Police Records Specialist

For these positions, we reviewed the tasks identified on the city's duty statements. The duty statements served as a tool for determining an allocation between direct and indirect duties based on the list of typical duties performed.

As a general rule, any classification involved in providing specific, identifiable, and direct labor services should be considered as a direct labor cost. Indirect labor costs are those which are not readily identifiable or assignable to one unit and would typically benefit more than one department.

Recalculation of Fractional Percentages for Indirect Cost Pool

We analyzed the duties listed on the duty statements for the 16 classifications that we determined to be not 100% indirect. For each classification, we calculated how many of the duties listed on the duty statements were indirect and how many were direct. The city requested that we re-evaluate the duties that were determined to be direct versus indirect for each of these classifications. The city provided a supplemental reassessment analysis document identifying 16 classifications and their associated tasks, with clarifying details of the duties performed. The supplemental reassessment analysis document was completed using input provided by the city's Administrative Support Services Captain, who is responsible for overseeing all administrative functions of the Rialto Police Department and who determines how frequently duties will be performed by personnel as well as assigning responsibilities that may be outside of the standard duty statement. In addition, the city recalculated the direct and indirect percentages based on the duty statement tasks identified on the supplemental reassessment analysis document. Based on our review of the city's supplemental reassessment analysis document and discussion with the city's Administrative Support Services Captain, we accepted the city's recalculated direct and indirect percentages for each of these 16 classifications.

We calculated fractional percentages of indirect labor for each of the 16 classifications. The final determination of the allocation of indirect labor is as follows:

- Crime Analyst – 85%
- Crime Analyst Assistant – 70%
- Emergency Dispatcher (Part-time) – 94%
- Emergency Dispatcher I/II – 94%
- Emergency Dispatch Supervisor – 90%
- Emergency Services Supervisor – 90%
- Law Enforcement Technician – 80%
- Lieutenant – 90%
- Police Cadet – 20%
- Police Corporal – 50%
- Police Sergeant – 60%
- Police Records Assistant II – 90%

- Property and Evidence Assistant – 80%
- Senior Community Services Officers – 80%
- Senior Police Records Specialist – 90%

Recalculated Rates

For each fiscal year of the audit period, excluding FY 1999-2000, we recalculated the indirect cost rates by adjusting the salaries and related benefits costs allocated into the indirect cost pool based on the final determination of the allocation of direct and indirect labor ratio for the 16 classifications.

The following table summarizes the claimed, allowable, and adjusted indirect cost rates for the audit period:

Fiscal Year	Indirect Cost Rate Claimed (a)	Allowable Indirect Cost Rates (b)	Rate Difference (c) = (b) - (a)
1999-2000	58.50%	58.50%	-
2000-01	66.20%	62.29%	-3.91%
2001-02	70.10%	66.52%	-3.58%
2002-03	66.40%	61.30%	-5.10%
2003-04	75.00%	69.96%	-5.04%
2004-05	85.20%	79.96%	-5.24%
2005-06	89.40%	86.05%	-3.35%
2006-07	84.30%	79.54%	-4.76%
2007-08	98.40%	88.01%	-10.39%
2008-09	107.00%	88.56%	-18.44%
2009-10	107.90%	95.69%	-12.21%
2010-11	118.80%	105.98%	-12.82%
2011-12	118.60%	103.84%	-14.76%

Summary of Audit Adjustment

For each fiscal year of the audit period, we recalculated allowable indirect costs by applying the audited indirect cost rates to the allowable salaries. We found that the city overstated indirect costs totaling \$271,606 for the audit period (\$10,107 related to overstated indirect cost rates and \$261,499 related to overstated salaries and benefits in Findings 1, 2, and 3).

Fiscal Year	Indirect Cost Rate Difference Adjustment	Unallowable Salaries Cost Adjustment	Total Audit Adjustment
1999-2000	\$ -	\$ (11,493)	\$ (11,493)
2000-01	(323)	(13,418)	(13,741)
2001-02	(319)	(15,240)	(15,559)
2002-03	(385)	(12,233)	(12,618)
2003-04	(571)	(20,657)	(21,228)
2004-05	(610)	(24,326)	(24,936)
2005-06	(396)	(25,861)	(26,257)
2006-07	(532)	(23,214)	(23,746)
2007-08	(751)	(17,402)	(18,153)
2008-09	(1,985)	(28,279)	(30,264)
2009-10	(1,145)	(25,203)	(26,348)
2010-11	(1,374)	(31,518)	(32,892)
2011-12	(1,716)	(12,655)	(14,371)
Total	<u>\$ (10,107)</u>	<u>\$ (261,499)</u>	<u>\$ (271,606)</u>

Criteria

The parameters and guidelines (section V.B. – Claim Preparation and Submission – Indirect Cost Rates) state:

Indirect costs are cost that are incurred for a common or joint purpose...

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B [OMB Circular A-87 Attachments A and B]). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

Recommendation

The ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

The city did not provide a response to this audit finding.

**Attachment—
City's Response to Draft Audit Report**



City of Rialto California

February 4, 2019

Ms. Lisa Kurokawa, Chief
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250

RE: City of Rialto Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Claims Audit, Fiscal Years 99-00 through 11-12

Dear Ms. Kurokawa:

Enclosed are the City of Rialto's comments to the draft audit report issued by the State Controller's Office for costs claimed related to the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period July 1, 1999 through June 30, 2012.

Please contact me and Jennifer Krutak after review and additional consideration of the enclosed comments and data should your office determine to make any modifications to the draft report submitted to the City of Rialto on January 22, 2019. I can be reached at (909) 820-7219 or jbrown@rialtoca.gov; Ms. Krutak can be reached at (909) 820-2645 or jkrutak@rialtopd.com.

Respectfully Submitted,

Jessica Brown, Finance Director

Enclosures

cc: Erica Velasquez, Auditor-in-Charge, State Controller's Office
Lisa Kearney, Audit Manager, State Controller's Office
William Wilson, Support Services Captain, Rialto Police Department
Jennifer Krutak, Crime Analyst, Rialto Police Department

150 South Palm Avenue • Rialto, California 92376

After reviewing the Interagency Child Abuse and Neglect Investigation Reports Program draft report of findings issued by the State Controller's Office (hereinafter, "SCO") on January 22, 2019, the City of Rialto (hereinafter, "city") responds and objects as follows:

FINDING 1 – UNALLOWABLE SALARIES AND BENEFITS – CROSS-REPORTING FROM LAW ENFORCEMENT TO THE COUNTY WELFARE AND DISTRICT ATTORNEY'S OFFICE COST COMPONENT

On January 8, 2019, during the audit exit conference call, Captain William Wilson of the City of Rialto Police Department mentioned concerns he had regarding references and misstatements made of the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability. SCO Audit Manager Lisa Kearney advised the City of Rialto to submit language that best reflects the systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

The following are city's proposed corrections for Finding 1:

CITY'S PROPOSED CHANGE TO PAGE 11, SECOND PARAGRAPH, UNDER "CLAIMED" SUB-HEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 12, SECOND PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of other agency-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years."

CITY'S PROPOSED CHANGE TO POSITION TITLE, PAGE 14, FIRST PARTIAL PARAGRAPH –
Change “Police Records Supervisor II” to “Police Records Supervisor”

The following are city's objections to Finding 1:

CITY'S OPPOSITION TO FINDING 1 – SERGEANT'S REVIEW TIME UNALLOWABLE

The City claimed time for the Sergeant to review written reports that are cross-reported to the County Welfare (hereinafter “CPS”) and the District Attorney's Office (hereinafter “DA”). According to the draft report, “reviewing written reports before sending them to CPS and the DA's office is not a mandate-related activity. Therefore, costs claimed for the Sergeant to review written reports before sending them to CPS and the DA's office are unallowable.”

The City disagrees with this finding as reviewing a written report is:

- 1) **Eligible** - Parameters and Guidelines, Section IV.B.3.a.1, allows for “... this activity includes review of the initial Suspected Child Abuse Report (Form 8572) ... and making a report of the findings of those interviews, which may be reviewed by a supervisor.”

It is clear from the language of the Parameters and Guidelines that the Commission found report review a reasonably necessary activity and intended to allow for the reimbursement of supervisor review time for written reports. Further, nowhere in the Parameters and Guidelines, nor the Statement of Decision, does it specify what type of document is eligible or ineligible for supervisor review.

- 2) **Reasonably Necessary** - Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission's regulations, a reasonably necessary activity is defined as, “... those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program.”

It is the City's position, that any written document that is required to be cross-reported as a part of the child abuse investigation to CPS or the DA satisfies a mandated activity under Section IV.B.3.a.1 and therefore, should be allowed for reimbursement of claimed costs for sergeant's review/approval of any written report for such investigations.

CITY'S OPPOSITION TO FINDING 1 – ALLOWABLE TIME INCREMENT TO SEND REPORT

On November 21, 2018, the SCO conducted interviews with police records staff to inquire on the clerical steps a Police Records Assistant I/II takes to process a written report for the purpose of sending to CPS and the DA. Employees interviewed identified the following key steps:

- 1) Pull and process electronic report written by officer

- 2) Prepare copies of report (per officer instructions) – includes watermarking documents for confidentiality purposes per California Penal Code 11142-43 prior to release
- 3) Release documents via fax/email/mail

Discussions immediately following the interviews between the City of Rialto and the SCO yielded an agreed average of six minutes per activity (steps 1-3 listed above) for a total of 18 minutes to process a written report to send to CPS and the DA. During subsequent conversations, the SCO reduced the total amount of time to six minutes stating that only step three involved the activity of physically sending the report, and therefore, steps one and two did not apply. The SCO has stated during discussions with the City that the "plain language" of the Parameters and Guidelines, Section IV.B.2.c.3, says "send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code Section 11166" strictly limits reimbursement to sending the report (the physical activity of transmitting the document).

The City disagrees with this interpretation and contends that:

- 1) **Steps one and two are necessary in order to complete step three** – the physical act of sending a report cannot be completed without first pulling it over via the electronic system and processing the document(s) that will be faxed/emailed/mailed (to include scanning, if applicable, prior to emailing)
- 2) **Reasonably Necessary** - Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission's regulations, a reasonably necessary activity is defined as, "... those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program."
- 3) **Actual Costs to Completed Mandated Activity** - Page 3 of the Parameters and Guidelines states, "Actual costs are those costs actually incurred to implement the mandated activities." Steps one and two (aforementioned paragraph) are actual costs incurred to complete step three, the physical act of sending the written report.

Therefore, it is the City's position that all three steps are inclusive of the process to send a written report to CPS and the DA. Accordingly, the SCO should allow costs for this activity at 18 minutes for Police Records Assistant I/II.

FINDING 2 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: COMPLETE AN INVESTIGATION FOR PURPOSES OF PREPARING SS 8583 REPORT FORM COST COMPONENT

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made of the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised

language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

The following are city's proposed corrections for Finding 2:

CITY'S PROPOSED CHANGE TO PAGE 16, SECOND PARAGRAPH, UNDER "CLAIMED" SUB-HEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 17, THIRD PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years."

The following are city's objections to Finding 2:

CITY'S OPPOSITION TO FINDING 2 – NUMBER OF SCARS - FULLY INVESTIGATED

The SCO denied investigative costs for all substantiated/inconclusive Law Enforcement Generated (hereinafter "LEA-generated") cases that were fully investigated for purposes of reporting to the Department of Justice (hereinafter "DOJ"). The SCO contends that these cases do not qualify for investigation or reporting writing (including supervisor review) despite the fact that almost 100% of the LEA-generated cases claimed were founded or inconclusive, therefore, requiring reporting to the DOJ. The SCO based the denial of costs on the following claiming wording of the Parameters and Guidelines (Section IV.B.3.a.1):

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583..."

The City of Rialto believes that the denial of all actual, eligible costs for this component violates the Commission's intent and denies the City actual, documented costs incurred. The City strongly objects to this denial of all documented investigative costs for these LEA-generated cases for the following reasons:

- 1) Claiming instructions, and Parameters and Guidelines, clearly specify that reimbursement is eligible if the investigation required to report to the DOJ exceeds that which would have been required simply to complete the SS 8572 form. Rialto police officers conducted extensive investigations, as supported with actual time logs, which go beyond investigation time needed to satisfy the SS 8572 completion, thereby making these LEA-generated investigations eligible.
- 2) Documentation provided in support of other agency-generated cases was allowed by the SCO while identical documentation to support LEA-generated cases was denied
- 3) Investigative steps taken by officers were the same in LEA-generated (denied) and other-agency generated (allowed) investigations
- 4) City contends it has demonstrated that the investigation level exceeded the base requirements needed to fill out a mandated reporter form (SS 8572) - level of investigation required to fill in the SS 8572 was not sufficient to complete the SS 8583 form for DOJ reporting
- 5) SCO advised the City of Rialto these cases would be allowed at the rate of 1.74 hours per case for investigative time for all LEA-generated investigations that showed more than one interview of parties was conducted as of the December 4, 2018, audit status conference call.

The City firmly believes that it has adequately proven, through actual source documents and police staff interviews outlining investigative procedures, that the level of investigation performed to complete the SS 8583 exceeded that which was needed to cross report to CPS. A significant amount of time is spent to fully investigate an allegation of child abuse as is demonstrated with officer on-scene time logs, multiple officers assisting with the investigation, numerous parties being interviewed to determine the outcome of the allegation, written crime reports, etc. This level of effort would not have been required to simply fill out the cross reporting form to notify CPS of a suspected child abuse that has not been fully investigated, and in some instances, where the investigation has not yet begun.

The main objective of cross reporting to CPS (SS 8572) is to make the county aware of the alleged child abuse in order for CPS to assess if there is potential harm to the alleged victim(s) in the home.

The SS 8572 form is not required to be 100% completed to be accepted by CPS; only the reporting party and victim's basic information need to be included. An investigation does not need to be started or completed to obtain this information. As explained by Captain Wilson (and verified during subsequent officer interviews), the level of investigation required to complete SS 8572 is typically not sufficient to complete SS 8583. The SS 8572 generally involves talking to one person and gathering basic components of information. There are no requirements to first contact involved parties or conclude investigative findings before submitting the form.

However, in order to complete the SS 8583, and be accepted by the Department of Justice, a basic patrol level investigation must be completed. The SS 8583 has specific requirements that cannot be answered without first contacting parties involved:

- Section A - requires officer indicate if investigation is substantiated or inconclusive; this cannot be determined without completing an investigation (not required for SS 8572)
- Section C - officer must indicate if suspect was properly notified per PC 11169(b) regarding agency's requirement to notify DOJ of the subject being a suspected child abuse offender; investigation must be completed first (not required for SS 8572)
- Requires suspect's demographic information - date of birth, height, weight, eye color, hair color, social security number, driver's license number, and relationship to victim (most of these fields are not contained on SS 8572)

For a full list of the California Department of Justice's reporting components under SS 8583 that are not required to complete SS 8572, refer to <http://ag.ca.gov/childabuse/pdf/8583guide.pdf>. **The main requirement that exceeds SS 8572 is that a full, active, investigation must be completed** (pgs 2-4). A full investigation requires contact of not only a victim, but description/nature of injuries (not required under SS 8572). This guide further states that the form SS 8583 is to be sent to the DOJ only after the following four elements have been satisfied:

- a) made investigative contacts
- b) determined child abuse was not unfounded
- c) confirmed the suspected abuse or neglect is reportable to the DOJ as stipulated in previously mentioned statutes
- d) completed the investigation.

None of these elements are required for cross reporting. Therefore, to disallow all investigative costs for 100% of LEA-generated cases determined to be substantiated or inconclusive is unreasonable given that the source documents provided clearly support all the mandated activities were performed in furtherance of Parameters and Guidelines Section IV.B.3.a.1.

The SCO accepted the merits of the City's arguments and advised it was allowing costs during the December 4, 2018, status conference call. These allowed investigative costs were at the agreed amount of 1.74 hours. However, the very next day, the decision was reversed via email with no explanation other

than "after further review of the parameters and guidelines, the statement of decision, and the documentation we have to date, it is unclear that an investigation did in fact occur on LEA-generated cases (white cases)."

The City is aware that all decisions made to allow costs must be supported by the Parameters and Guidelines and Commission's Statement of Decision. Therefore, it is difficult to understand how those very same guidelines used to support the SCO allowing costs for LEA-generated cases on December 4, 2018, also justify denying costs on December 5, 2018. Despite numerous requests for specifics on what evidence is lacking in our documentation, the SCO has failed to provide them. The City can better assess the SCO's position if the SCO can point the City to the specific sections of the Parameters and Guidelines and Statement of Decision that support their denial along with an explanation of their interpretation of same language.

The City affirms it has provided actual evidence from CAD logs¹, written crime reports, officer interviews, and discussions supported by Captain Wilson and Crime Analyst Jennifer Krutak that actual, eligible costs were incurred for the reimbursable components including:

- actual officer on-scene time to conduct the preliminary investigation
- number of officers on-scene conducting the preliminary investigation
- size and complexity of the written report
- number of parties interviewed including relationship to case and summary of statements

The City contends that all these factors demonstrate that the level of effort and time to conduct an investigation to complete SS 8583 exceeds that which would have been required to simply gather basic information to complete SS 8572 mandated reporter form.

Accordingly, it is the City's position that LEA-generated cases, determined to be substantiated or inconclusive, which have been allowed for forwarding the SS 8583 form to the DOJ (that showed more than one party was interviewed, as previously agreed to by the SCO on December 4, 2018) should also be allowed full investigative time, associated report writing time and supervisor review/approval.

CITY'S OPPOSITION TO FINDING 2 -- NUMBER OF SCARS -- PARTIALLY INVESTIGATED

The SCO denied associated investigative costs stating, on page 21 of the draft report, that "the Police Department began but did not complete or document a full initial investigation" however, did allow time to review each referral. These reports were investigated by officers and determined to be unfounded. Because they were unfounded, no formal report was written to document the investigation once the call

¹ A CAD log (synonymous for call for service record) is used as a police department's first form of documentation when an officer is assigned to handle a patrol investigation. This is an entry to the Computer Aided Dispatch (CAD) system which logs basic information about a call for service: nature of alleged crime, officer assigned to investigation, date/time of call, location(s) involved, reporting/referring party, disposition of investigation as determined by officer. There is a corresponding CAD log for every investigation (substantiated/unfounded). Substantiated cases are followed by a formal written crime report in the Records Management System (RMS). Unfounded cases are closed out in the CAD system with no report to follow.

for service was closed. The SCO audit analysis spreadsheet identified these records in blue (calls for service).

The City would like to clarify, for the record, that the police department fully investigates all allegations of known or suspected child abuse. The SCO's statement that "a full initial investigation was not performed" is completely false, contradicts police policies and procedures, and is a violation of California Penal Code statutes. It is impossible for an officer to determine the case was unfounded without completing an investigation.

Throughout this audit, there has been disagreement between the City and the SCO on what constitutes acceptable source documentation to support that an investigation took place in order for costs to be deemed allowable. The fact that the SCO is unwilling to accept the police department's call for service documents as adequate investigative support does not mean that "a full initial investigation was not performed."

The City explained that the process for documenting an unfounded incident varies significantly from a substantiated investigation, and the call for service record is procedural for serving as the only form of documentation. The only source document for these unfounded investigations is the CAD log (call for service record) created during the officer's initial investigation.

Despite lengthy review and discussions with police department staff on the procedures for documenting unfounded incidents in CAD, including confirmation from Support Services Captain William Wilson that a CAD log for an unfounded incident indicates that a preliminary investigation did, in fact occur, the SCO concluded to deny investigative costs.

The City disagrees with this conclusion for the following reasons:

- 1) **City produced actual and contemporaneously prepared documents** – Per the Parameters and Guidelines, "a source document is a document created at or near the same time the actual cost was incurred for the event or activity in question...may include, but are not limited to, employee time records or time logs..." The City believes the CAD logs provided for review meet this criteria and:
 - are electronic records created at the time the investigation took place
 - are valid source documentation to support investigative costs incurred by the City
 - are legal documents produced for Public Records Act and subpoena requests as well as used for official court purposes
 - provide actual officer on-scene time logs (defined as an example in the Commission's source documentation definition of the Parameters and Guidelines)

- 2) **City provided specific examples to support an investigation occurred** – The records originally determined to be unallowable by the SCO were re-evaluated through a collaborative process in November 2018. Each unallowed record was discussed in order for the city to present arguments as to why the record should be allowed for investigation time.

The City believes it provided ample justification to support that an investigation took place at the patrol level despite minimal narrative comments contained in the CAD logs. Officer interviews conducted by the SCO, as well as clarification provided by Captain William Wilson and Crime Analyst Jennifer Krutak, further explained possible reasons why CAD log narratives would be minimal or lacking.

The following are examples of cases that were referred by other mandated reporters to the Rialto Police Department that were allowed for review of referral only but denied for investigation time (redacted copies of the CAD logs are attached):

Record # 148: CPS referral – mother addicted to meth/not caring for children; officer made contact with alleged suspect and both children; determined “no signs of any abuse going on in the house”

Record # 108: CPS referral – allegations of physical abuse/four children in home; officer comments indicate “advisal only, kids chk’d C4 custody battle between families”; in order for officer to give an advisal to the family and ascertain there was a custody issue and not abuse, he would have had to make contact with the subjects in the home (also contacted children based on comment in call)

Record # 24: CPS referral – mother on drugs/not feeding child/living in filthy conditions; officer made contact with alleged suspect and child; determined “no signs of neglect”

Record # 44: Hospital referral – child admitted with leg fracture; officer made contact with parent and doctor; determined “appears to be no sign of child abuse, no bruising, no sign of abuse, just a fracture”

Record # 64: Hospital referral – child admitted with large bump on head; officer made contact with child, parent and doctor; determined “it is my opinion that the injury happened as explained...Dr. Thomas was also in agreement with my findings...I did not see any reason for CPS notification.”

Although full incident reports were not written for the above investigations, there is still sufficient information documented in the CAD logs to determine that contact was made with at least one party, satisfying the investigation requirements of the mandate, proving this activity did take place.

- 3) **City followed Level 2 Investigation accepted by the Commission on State Mandates** – The Rialto Police Department’s practice not to document unfounded investigations of child abuse with a formal incident report complies with the Commission’s ruling to accept varying levels of investigation presented by the test claimant, LA County, in the Statement of Decision adopted on December 6, 2013.

Pages 24-25 of the Statement of Decision describe three basic types of investigation. In the Level 2 Investigation (most common), "Patrol Officer Investigation, No Child Abuse," LA County outlined eight steps for initiating/completing an investigation of child abuse where the outcome was deemed no child abuse/unfounded:

- a. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters
- b. Officer processes child abuse report into agency's tracking system
- c. Officer reviews report and assigns for appropriate follow-up investigation
- d. Patrol officer receives call-for-service and acknowledges call
- e. Patrol officer conducts preliminary interview with child/children
- f. Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s)
- g. Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings)
- h. Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse

**it should be noted that step H does not apply to the Rialto Police Department – the patrol officer is authorized to close the report in the computer aided system without the supervisor review using his/her discretion of the proper use of call disposition (unfounded, necessary action taken, etc.)*

Steps a – g are the same procedures the Rialto Police Department follows for investigating and documenting its unfounded allegations of child abuse, where the computer aided dispatch record serves as the final source document (no written report follows).

A comparison of Level 2 (No Child Abuse) and Level 3 (Reported CACI Investigation) investigations, Step 7, shows that the only difference is in documentation where a Level 3 investigation (determined to be substantiated or inconclusive) requires an officer to write a report; this is not required for a Level 2 investigation (unfounded) that ends at the closure of the CAD call.

In addition to the above, the Parameters and Guidelines, Section IV.B.3.a.1, state that the time to "Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive" is reimbursable. This activity includes, "...conducting initial interviews with parents, victims, suspects or witnesses, **where applicable**, and making a report of the finding of those interviews."

The wording above, "where applicable," shows that an investigation may or may not require interview with parties. Although the City of Rialto still affirms that officers contacted at least one party for all mandate-related cases claimed for investigative costs, to require documented proof that an interview always occurred contradicts the statement above by the Commission.

The key point to consider is that the Commission only requires that a documentation of the investigative finding take place at the closure of the call (Level 2 Investigation, Step 7). The officer's call disposition and/or call notes, however minimal, meet this very objective; the disposition of unfounded reflects the officer's observations, interviews and overall conclusions as a result of conducting an investigation. Not having a detailed narrative report should not nullify reimbursement for the eligible preliminary investigative procedure.

Accordingly, it is the City's position that records allowed for review of referral only should be eligible for full investigative time as the City has provided ample source documentation to support that an initial investigation, in compliance with the mandate, occurred. It would be impossible, and negligent, for an officer to conclude an outcome of unfounded without first contacting involved parties to gather necessary facts to make a determination of the allegation of abuse. The fact that an unfounded investigation is not documented identically as a substantiated investigation (allowed by SCO) does not negate that the investigative activity took place, and therefore, costs should be allowed.

CITY'S OPPOSITION TO FINDING 2 – ALLOWABLE TIME INCREMENTS – PAGE 20

The SCO accepted the City's time study supporting 2.24 hours for completing an initial investigation and applied this to SCARs allowed for full investigation (673 cases total). The SCO also allowed review of referral as this is a mandate activity and believes the time spent to review the referral is inclusive of the investigation time at 2.24 hours.

The City disagrees with this interpretation for the following reasons:

- 1) **Intake of referral occurs before investigation begins** - either by reading SS 8572 submitted by other mandated reporter or talking to mandated reporter over the phone
- 2) Officer interviews with SCO indicated review of referral takes place prior to officer being assigned to handle child abuse investigation
- 3) It is clear from the Rialto Police Department Memorandum dated May 22, 2014 (copy attached) and officer interviews that the time spent to review and log the SCAR referral was not part of the initial time study documenting investigation time, but is a separate, allowable, activity.

Instructions provided to complete time study were specific to logging time spent to:

- a. conduct an investigation
- b. write report
- c. complete SS 8583 form
- d. supervisor review/approval

The City asserts that including the time increment for accepting/reviewing the SCAR referral as part of the 2.24 hours of allowable time for those cases fully investigated is inappropriate and unfair. A more

equitable conclusion is to allow the time increment for accepting/reviewing the SCAR referral to be added to the 2.24 hours for all cases allowed for investigation (review time plus investigation time).

CITY'S OPPOSITION TO FINDING 2 – ADDITIONAL TIME INCREMENT FOR SCARS – REVIEW OF REFERRAL ONLY

The SCO determined that 16 minutes is allowable to perform the mandated activity of an officer to review the Suspected Child Abuse Report (SS 8572 form) referral. This time was based on interviews conducted with officers whose responses yielded the following:

- Officer 1 - takes 10 to 15 minutes to review SCAR form (this averages to 13 minutes)
- Officer 2 - takes 20 to 25 minutes to review SCAR form (this averages to 23 minutes)
- **combined average to review SCAR form = 17.5 minutes**

Based on the above factual data, the City requests that the SCO correct the allowable review of referral time from 16 minutes to 17.5 minutes based on the combined average determined as a result of the interview statements provided by both officers.

FINDING 3 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: FORWARDING THE SS 8583 REPORT FORMS TO THE DEPARTMENT OF JUSTICE COST COMPONENT

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made of the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

The following are city's proposed corrections for Finding 3:

CITY'S PROPOSED CHANGE TO PAGE 24, SECOND PARAGRAPH, UNDER "CLAIMED" SUB-HEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to computer the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 24, THIRD PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

“In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of SS 8583 forms that were prepared and submitted to the DOJ for the audit period. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to search the master case files (electronic and paper) for each record to retrieve a copy of the SS 8583 form.”

CITY’S PROPOSED CHANGE TO POSITION TITLE, PAGE 28, FIRST PARAGRAPH – Change “Police Records Supervisor II” to “Police Records Supervisor”

City request for future consideration:

The city has requested the reclassification of numerous cases that were determined to be non-mandate related or not fully documented in the SCO’s Draft Audit Report. If the city’s explanations and evidence presented in this response have convinced the SCO to reclassify some of the cases from unallowable to allowable, the City requests that those corresponding cases found to be allowable be credited appropriate time under this eligible component **Finding 3: Unallowable Salaries and benefits – Reporting to the State Department of Justice: Forwarding the SS 8583 Report Forms to the Department of Justice cost component.**

In closing, the City of Rialto would like to reaffirm its position that the SCO has unjustly denied costs for several mandated activities we believe have been supported with ample source documentation, time studies, CAD logs to support officer time to complete an investigation, and staff interviews.

If agreeable to the SCO, Captain William Wilson will prepare and submit a declaration to further substantiate the city’s arguments outlined in this response. Captain Wilson has been employed by the Rialto Police Department for 17 ½ years, has 27 years of total law enforcement experience, and has extensive experience in the area of child abuse investigations.

The intent of submitting the declaration is to offer additional support to the previously submitted documentation that was reviewed by the SCO throughout this audit. Per page 3 of the Parameters and Guidelines:

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the

reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The City appreciates the opportunity to respond to the SCO's Draft Audit Report. We believe we have accurately interpreted and supported our costs claimed in accordance with claiming instructions and Commission guidelines. Additional documentation is available should the SCO determine to reconsider allowable costs and make adjustments to the findings of this audit.

**ATTACHMENTS IN SUPPORT OF
CITY OF RIALTO
INTERAGENCY CHILD ABUSE & NEGLECT (ICAN) INVESTIGATION REPORTS
RESPONSE TO SCO DRAFT AUDIT**

CITY OF RIALTO - Interagency Child Abuse & Neglect (ICAN) Investigation Reports, Response to SCO Draft Audit

CAD Operations Report

RIALTO POLICE DEPARTMENT

Call Number 080415-0066

Printed: 01/27/2018 02:56 PM

Call Detail Information

Jurisdiction: RIALTO

Call Number 080415-0066	Taker [REDACTED]	Pos 3	Call Owner	Status C	Date - Time Received Tue 04/15/2008 09:42:15	Inj 0
Complaint WELCK	Ten Code	Priority 2	Fire Grade	Class F	Alarm	How Received PHONE
Incident Location [REDACTED]		Apartment/Suite	Floor/Bldg	Incident City RIALTO	State	ZIP
Caller Name [REDACTED]		Telephone 909- [REDACTED]		Alt Telephone		Tower ID
Caller Location [REDACTED]		Apartment/Suite	Floor/Bldg	Caller City RIALTO	State	ZIP
Landmark				Weapons		

IRA 95	Grid	Disp Zone	Fire Run Zn	EMS Run Zn	ESN	Tract 1			
<input type="checkbox"/> Contacts	<input type="checkbox"/> Fire Plan	<input type="checkbox"/> Hazard	<input type="checkbox"/> Images	<input type="checkbox"/> Medical	<input type="checkbox"/> Traffic	<input checked="" type="checkbox"/> Previous			
<input type="checkbox"/> BOLO	<input type="checkbox"/> Warrant	RMS CH	RMS Alerts	<input type="checkbox"/> In Progress	<input type="checkbox"/> Report Req	<input type="checkbox"/> Subject Req			
ALI Time 00:00:00	Call Rec'd 09:42:15	Xmit 09:47:25	Dispatch 10:05:21	Enroute 10:05:21	OnScene 10:51:51	Departed 10:51:51	Arrived 11:32:04	Comp	Unit P32D
X:	Y:	Z:	Lwr:		Upr:				

Narrative...

[04/15/2008 11:28:13 : P32D]
there is no signs of any abuse going on in the house. and the female does not appear to be under the influence

[04/15/2008 11:27:37 : P32D]
the children were well dressed.... mother works full time in upland 5 days a week and does not come home until 2030 hours in evening.. children are not picked up by her from school they go to a babysitter

[04/15/2008 11:25:50 : P32D]
[REDACTED] was advised to obtain a restraining order

[04/15/2008 11:25:35 : P32D]
I attempted to contact [REDACTED] and she did not answer message left

[04/15/2008 11:25:12 : P32D]
she had several missed calls from [REDACTED] as well as text messages

[04/15/2008 11:24:56 : P32D]
she showed me text messages from [REDACTED] stating sh was gonna make her life hell and she would make sure [REDACTED] lost her kids and her house and her perfect life would no longer be perfect

[04/15/2008 11:24:17 : P32D]
stated she knows she called because she has had problems with her for the last 3 years states they used to be friends however after [REDACTED] tried to pick up on her husband they fell out

[04/15/2008 11:23:40 : P32D]
[REDACTED] stated she has been having problems with a girl by the name of [REDACTED] who lives down the street

[04/15/2008 11:23:05 : P32D]
spoke with [REDACTED] she advised she does not use drugs or alcohol,, the house was clean there was food and there were no signs of abuse with the children,

RIALTO POLICE DEPARTMENT

Call Number 080415-0066

Printed: 01/27/2018 02:56 PM

[04/15/2008 10:51:49 : ██████████]
 Unit : P32D
 ENR ██████████

[04/15/2008 9:47:25 : ██████████]
 Cross streets: CULDESAC//EASTON ST

***CPS REFERRAL

V#1: ██████████ - HMJ - ██████████
 V#2: ██████████ - HFA - ██████████

S#1: ██████████ - HFA - ██████████
 S#2: ██████████ - HMA - ██████████

MOTHER IS ADDICTED TO METH - HAS BEEN TO HIGH IN THE PAST TO BE ABLE TO P/UP VICTIMS FROM SCHOOL OR ABLE TO FEED CHILDREN - FATHER IS AWARE OF PROBLEMS BUT ADVS MOTHER NOT TO TELL ANYONE BECAUSE IT WILL MESS UP THEIR HOME - MOTHER IS SUPPOSDLY COMMITTING WELFARE FRAUD AND ALSO HAS A FELON LIVING IN THE RES

****PAPERWORK IS AVAIL IN DISPATCH

Location Comment

Department Numbers

Department	Dept Number	Unit ID
3609	080415-00057	P32D

Call Log							
Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P32D	ENR	4/15/2008 10:05:21	3609	POL	██████████	██████████	0.0
P32D	LEF	4/15/2008 10:51:51	3609	POL	RIALTO Left Scene, ██████████	██████████	0.0
P32D	REM	4/15/2008 11:32:04	3609	POL	RIALTO REM	██████████	0.0
P32D	COM	4/15/2008 11:32:04	3609	POL	Call Completed	██████████	0.0
P32D	AVA	4/15/2008 11:32:04	3609	POL	Call Completed	██████████	0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P32D	3609		10:05:21		10:51:51			11:32:04	11:32:04

Unit Log

Date-Time	Dept	Unit	Officer ID	Action	Comments
4/15/2008 10:51:49	3609	P32D	██████████	Note	Unit : P32D ENR ██████████

RIALTO POLICE DEPARTMENT

Call Number 080415-0066

Printed: 01/27/2018 02:56 PM

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts			
		Race	Sex	Ethnic	Height	Weight	Age	DOB	OLN
		Clothing				Demeanor			
		Relationship				Hair Color	Eye Clr	Complexion	
Business Name			Description						
Location			Apt/Ste	Flr/Bld	City	ST	ZIP	Phone	

Call Subject Statistics

Question	Answer
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Call References

Reference_Type	Reference	Related_Calls
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CAD Operations Report

RIALTO POLICE DEPARTMENT

Call Number 031002-0090

Printed: 10/26/2017 08:45 AM

Call Detail Information

Jurisdiction:

RIALTO

Call Number 031002-0090	Taker [REDACTED]	Pos 4	Call Owner	Status C	Date - Time Received Thu 10/02/2003 12:28:59	Inj 0
Complaint WELCK	Ten Code	Priority 2	Fire Grade	Class F	Alarm	How Received
Incident Location [REDACTED]		Apartment/Suite	Floor/Bldg	Incident City RIALTO	State	ZIP
Caller Name [REDACTED] CPS HOTLINE		Telephone [REDACTED]		Alt Telephone	Tower ID	
Caller Location		Apartment/Suite	Floor/Bldg	Caller City	State	ZIP

Landmark

Weapons

IRA 04	Grid	Disp Zone	Fire Run Zn	EMS Run Zn	ESN	Tract 1			
<input type="checkbox"/> Contacts	<input type="checkbox"/> Fire Plan	<input type="checkbox"/> Hazard	<input type="checkbox"/> Images	<input type="checkbox"/> Medical	<input type="checkbox"/> Traffic	<input checked="" type="checkbox"/> Previous			
<input type="checkbox"/> BOLO	<input type="checkbox"/> Warrant	RMS CH	RMS Alerts	<input type="checkbox"/> In Progress	<input type="checkbox"/> Report Req	<input type="checkbox"/> Subject Req			
ALI Time 00:00:00	Call Rec'd 12:28:59	Xmit 12:44:19	Dispatch 15:05:58	Enroute 15:05:58	OnScene 16:58:51	Departed 17:41:41	Arrived 17:41:41	Comp 17:41:41	Unit P10D
X:	Y:	Z:	Lwr:		Upr:				

Narrative...

[10/02/2003 17:41:28 : P10D]
 ADVISAL ONLY, KIDS CHK'D C4 CUSTODY BATTLE BETWEEN FAMILIES
 [10/02/2003 12:46:35 : [REDACTED]]
 BC RD04

[10/02/2003 12:45:36 : [REDACTED]]
 Cross streets: [REDACTED]

R/P STATES [REDACTED] AUNT . SHE STATES THAT [REDACTED] BOYFRIEND HAS
 PHYSICALLY ABUSED ONE OF [REDACTED] CHILDREN . THE DATE THE INCIDENT OCCURRED IS
 UNKNOWN. THE MOTHER DOES DRUGS AND THERE ARE 4 CHILDREN [REDACTED] AGE 18,
 [REDACTED] BFJ 10, [REDACTED] [REDACTED] BMJ [REDACTED] [REDACTED] BFJ , 14 ,
 [REDACTED] CHILDREN ARE LEFT WITH THE AUNT.

Location Comment

Department Numbers

Department	Dept Number	Unit ID
3609	031002-00089	P10D

RIALTO POLICE DEPARTMENT

Call Number 031002-0090

Printed: 10/26/2017 08:45 AM

Call Dispositions

Date - Time	Disposition	Unit Id
2003/10/02 17:41:39	NECESSARY ACTION TAKEI	P10D

Call Complaints

Date - Time	Complaint	Action E
10/2/2003 12:51:07	270R	

Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P10D	ENR	10/2/2003 15:05:58	3609	POL	RIALTO		0.0
P10D	REM	10/2/2003 15:09:58	3609	POL	REM		0.0
P10D	ENR	10/2/2003 16:37:48	3609	POL	RIALTO		0.0
P10D	ONS	10/2/2003 16:58:51	3609	POL	RIALTO		0.0
P10D	REM	10/2/2003 17:41:41	3609	POL	REM		0.0
P10D	COM	10/2/2003 17:41:41	3609	POL	Call Completed		0.0
P10D	AVA	10/2/2003 17:41:41	3609	POL	Call Completed		0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P10D	3609		16:37:48	16:58:51				15:09:58	17:41:41

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts				
		Race	Sex	Ethnic	Height	Weight	Age	DOB	OLN	
		Clothing						Demeanor		
		Relationship						Hair Color	Eye Clr	Complexion
Business Name		Description								
Location		Apt/Ste	Fir/Bld	City	ST	ZIP		Phone		

Call Subject Statistics

Question	Answer
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Call References

Reference_Type	Reference	Related_Calls
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CAD Operations Report

RIALTO POLICE DEPARTMENT

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

Call Detail Information

Jurisdiction:

RIALTO

Call Number 100729-0147	Taker [REDACTED]	Pos 2	Call Owner	Status C	Date - Time Received Thu 07/29/2010 17:01:38	Inj 0
Complaint WELCK	Ten Code	Priority 2	Fire Grade	Class F	Alarm	How Received PHONE
Incident Location [REDACTED]		Apart/Suite [REDACTED]	Floor/Bldg	Incident City RIALTO	State	ZIP
Caller Name CPS [REDACTED]		Telephone [REDACTED]		Alt Telephone --	Tower ID	
Caller Location [REDACTED]		Apart/Suite [REDACTED]	Floor/Bldg	Caller City RIALTO	State	ZIP
Landmark				Weapons		

IRA 620	Grid	Disp Zone	Fire Run Zn	EMS Run Zn	ESN	Tract 3			
<input type="checkbox"/> Contacts	<input type="checkbox"/> Fire Plan	<input type="checkbox"/> Hazard	<input type="checkbox"/> Images	<input type="checkbox"/> Medical	<input type="checkbox"/> Traffic	<input checked="" type="checkbox"/> Previous			
<input type="checkbox"/> BOLO	<input type="checkbox"/> Warrant	<input checked="" type="checkbox"/> RMS CH	<input type="checkbox"/> RMS Alerts	<input type="checkbox"/> In Progress	<input type="checkbox"/> Report Req	<input type="checkbox"/> Subject Req			
ALI Time 00:00:00	Call Rec'd 17:01:38	Xmit 17:05:45	Dispatch 18:58:17	Enroute 18:58:17	OnScene 19:01:24	Departed	Arrived 19:30:10	Comp	Unit P30G
X:	Y:	Z:	Lwr:		Upr:				

Narrative...

[07/29/2010 19:30:10 : pos4 : [REDACTED]
[Cleared with unit P30G]

[07/29/2010 19:24:56 : P30G]
NO SIGNS OF NEGLECT BY [REDACTED] TO CHILD..

[07/29/2010 19:24:33 : P30G]
APT HAD RUNNING WATER, ELECTRICITY, AND FOOD IN THE REFRIDGERATOR..APT WAS BEING CLEANED BY [REDACTED]..

[07/29/2010 19:23:27 : P30G]
APARTMENT WAS AT A COMFORTABLE TEMP W/AC IN BEDROOM WHERE CHILD WAS SLEEPING..

[07/29/2010 19:22:32 : P30G]
CONTACTED [REDACTED] AND CHILD..CHILD WAS ASLEEP IN HER PLAY PEN..CHILD APPEARED TO BE IN GOOD HEALTH AND SLEEPING COMFORTABLY..

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

RIALTO POLICE DEPARTMENT

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

DMV RECORD FOR LAW ENFORCEMENT USE ONLY

[REDACTED]

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Rialto Police Department

RIALTO POLICE DEPARTMENT

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

END

[07/29/2010 17:05:45 : pos2 :]
 Cross streets: [REDACTED]
 Geo Comment: POSTED PC602K

RP W. CPS REQ WELCL ON 1 YO LIVING AT LOC W. MOTHER [REDACTED] BFA MOTHER TO 1 YO POSS NOT FEEDING CHILD AND LIVING IN FILTHY RESD FEMALE IS POSS DOING METH AND STEALING MONEY FRM ELDERY FATHER

RP WAS OUT AT LOC ON 7/16 TODAY AND FEMALE AT LOC REFUSED TO ALLOW CPS TO CHECK ON THE CHILD AND ADVSD THAT [REDACTED] WAS NOT AT THE LOCATION AND APPEARED TO BE UTI

WELCK ON 1 YO FEMALE [REDACTED] BFJ
 Location Comment
 Geo Comment: POSTED PC602K

Department Numbers

Department	Dept Number	Unit ID
3609	100729-00122	P30G

Call Dispositions

Date - Time	Disposition	Unit Id
2010/07/29 19:30:10.3	NECESSARY ACTION TAKEN	

Call Log							
Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P30G	ENR	7/29/2010 18:58:17	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P21G	ENR	7/29/2010 18:58:19	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P30G	ONS	7/29/2010 19:01:24	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P21G	ONS	7/29/2010 19:04:02	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P21G	COM	7/29/2010 19:30:10	3609	POL	COM	[REDACTED]	0.0
P30G	COM	7/29/2010 19:30:10	3609	POL	COM	[REDACTED]	0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P21G	3609		18:58:19	19:04:02					19:30:10
P30G	3609		18:58:17	19:01:24					19:30:10

UNRECORDED COPY
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 UNRECORDED COPY
 UNRECORDED COPY

RIALTO POLICE DEPARTMENT

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

Call References

Reference_Type	Reference	Related_Calls
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CAD Operations Report

RIALTO POLICE DEPARTMENT

Call Number 100829-0102

Printed: 01/27/2018 04:24 PM

Call Detail Information

Jurisdiction: RIALTO

Call Number 100829-0102	Taker [REDACTED]	Pos 1	Call Owner	Status C	Date - Time Received Sun 08 /29/2010 13:17:18	Inj 0
Complaint 273DR	Ten Code	Priority 3	Fire Grade	Class C	Alarm	How Received
Incident Location [REDACTED]		Apart/Suite	Floor/Bldg	Incident City RIALTO	State	ZIP
Caller Name MONTCLAIR HOSPITAL		Telephone [REDACTED]		Alt Telephone --		Tower ID --
Caller Location [REDACTED]		Apart/Suite	Floor/Bldg	Caller City RIALTO	State	ZIP
Landmark				Weapons		

IRA 124	Grid	Disp Zone	Fire Run Zn	EMS Run Zn	ESN	Tract 1			
<input type="checkbox"/> Contacts	<input type="checkbox"/> Fire Plan	<input type="checkbox"/> Hazard	<input type="checkbox"/> Images	<input type="checkbox"/> Medical	<input type="checkbox"/> Traffic	<input checked="" type="checkbox"/> Previous			
<input type="checkbox"/> BOLO	<input type="checkbox"/> Warrant	<input checked="" type="checkbox"/> RMS CH	<input type="checkbox"/> RMS Alerts	<input type="checkbox"/> In Progress	<input type="checkbox"/> Report Req	<input type="checkbox"/> Subject Req			
ALI Time 00:00:00	Call Rec'd 13:17:18	Xmit 13:18:34	Dispatch 13:24:12	Enroute 13:24:12	OnScene 13:26:06	Departed 13:26:06	Arrived 13:26:06	Comp 15:33:19	Unit P10D
X:	Y:	Z:	Lwr:		Upr:				

Narrative...

[08/29/2010 15:33:19 : pos2 : [REDACTED]]
[Cleared with unit P10D]

[08/29/2010 14:50:27 : P10D]
MOTHER OF CHILD TOLD FATHER CHILD FELL WHILE AT LAKE PERRIS

[08/29/2010 14:50:10 : P10D]
SPOKE TO DOCTOR AND HE SAID IN HIS MEDICAL PROFESSIONAL OPINION THERE IS NO SIGN OF CHILD ABUSE

[08/29/2010 14:49:34 : P10D]
APPEARS TO BE NO SIGN OF CHILD ABUSE, NO BRUISING, NO SIGN OF ABUSE, JUST A FRACTURE

[REDACTED]

[REDACTED]

DMV RECORD FOR LAW ENFORCEMENT USE ONLY

[REDACTED]

RIALTO POLICE DEPARTMENT

Call Number 100829-0102

Printed: 01/27/2018 04:24 PM

[REDACTED]

[08/29/2010 13:22:30 : pos1 : [REDACTED]]
PER S10 UNIT NEEDS TO RESPOND TO MONTCLAIR HOSPITAL

[08/29/2010 13:18:34 : pos1 : [REDACTED]]
Cross streets: [REDACTED]
JUVIE IN ER // RIGHT LEG FRACTURED // FATHER : [REDACTED]
JUVIE 2YOA
Location Comment

Department Numbers

Department	Dept Number	Unit ID
3609	100829-00082	P10D

Call Dispositions

Date - Time	Disposition	Unit Id
2010/08/29 15:33:19.6	UNFOUNDED	

RIALTO POLICE DEPARTMENT

Call Number 100829-0102

Printed: 01/27/2018 04:24 PM

Call Log									
Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo		
P10D	ENR	8/29/2010 13:24:12	3609	POL	[REDACTED] ST, RIALTO	[REDACTED]			0.0
P10D	LEF	8/29/2010 13:26:06	3609	POL	Left Scene, MONTCLAIR HOSPITAL, RIALTO	[REDACTED]			0.0
P10D	ONS	8/29/2010 14:08:49	3609	POL	MONTCLAIR HOSPITAL, RIALTO	[REDACTED]			0.0
P10D	LEF	8/29/2010 15:00:43	3609	POL	Left Scene, ENRT CITY, RIALTO	[REDACTED]			0.0
P10D	COM	8/29/2010 15:33:19	3609	POL	COM	[REDACTED]			0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P10D	3609		13:24:12	14:08:49	13:26:06				15:33:19

RIALTO POLICE DEPARTMENT
 10000 RIALTO AVENUE
 RIALTO, NJ 07070
 TEL: 908.341.1212
 FAX: 908.341.1213
 WWW.RIALTOPOLICE.COM

CAD Operations Report

RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

Call Detail Information

Jurisdiction:

RIALTO

Call Number 100927-0233	Taker [REDACTED]	Pos 2	Call Owner	Status C	Date - Time Received Mon 09/27/2010 20:09:09	Inj 0
Complaint INC	Ten Code	Priority 3	Fire Grade	Class G	Alarm	How Received PHONE
Incident Location [REDACTED]		Apart/Suite	Floor/Bldg	Incident City RIALTO	State	ZIP
Caller Name ARMC [REDACTED]		Telephone [REDACTED]		Alt Telephone --	Tower ID	
Caller Location [REDACTED]		Apart/Suite	Floor/Bldg	Caller City RIALTO	State	ZIP
Landmark				Weapons		

IRA 164	Grid	Disp Zone	Fire Run Zn	EMS Run Zn	ESN	Tract 4			
<input type="checkbox"/> Contacts	<input type="checkbox"/> Fire Plan	<input type="checkbox"/> Hazard	<input type="checkbox"/> Images	<input type="checkbox"/> Medical	<input type="checkbox"/> Traffic	<input checked="" type="checkbox"/> Previous			
<input type="checkbox"/> BOLO	<input type="checkbox"/> Warrant	<input checked="" type="checkbox"/> RMS CH	<input type="checkbox"/> RMS Alerts	<input type="checkbox"/> In Progress	<input type="checkbox"/> Report Req	<input type="checkbox"/> Subject Req			
ALL Time 00:00:00	Call Rec'd 20:09:09	Xmit 20:12:46	Dispatch 20:14:22	Enroute 20:14:22	OnScene 20:14:30	Departed 20:14:30	Arrived 21:25:26	Comp 21:25:26	Unit P40G
X:	Y:	Z:	Lwr:		Upr:				

Narrative...

[09/27/2010 21:18:07 : P40G]
SGT. [REDACTED] ADVISED OF THE CIRCS VIA 21.

[09/27/2010 21:17:51 : P40G]
FINDINGS. [REDACTED] WAS RELEASED FROM THE HOSPITAL IN [REDACTED] CARE. I DID NOT SEE ANY REASON FOR CPS NOTIFICATION.

[09/27/2010 21:17:10 : P40G]
HEAD. HER SYMPTOMS WERE DIZZINESS AND NAUSEA AS WELL AS A SLIGHT HEADACHE. DR [REDACTED] WAS ALSO IN AGREEMENT WITH MY

[09/27/2010 21:16:19 : P40G]
IT IS MY OPINION THAT THE INJURY HAPPENED AS EXPLAINED BY [REDACTED] THE INJURY IS CONSISTENT WITH SOMEONE HITTING THERE

[09/27/2010 21:15:37 : P40G]
CONTACT NUMBERS FOR [REDACTED] ARE AS FOLLOWS;
[REDACTED]
[REDACTED]

[09/27/2010 21:14:47 : P40G]
TO BE HIDING ANY INFORMATION. SHE WAS ALERT AND COMPREHENDING MY QUESTIONS CLEARLY.

RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

[REDACTED]

END

[09/27/2010 20:13:55 : pos4 : [REDACTED]]
S30 ADV

[09/27/2010 20:12:46 : pos2 : [REDACTED]]
Cross streets: [REDACTED]
PATIENT [REDACTED] 9 YO IN THE ER AT ARMC BEING SEEN FOR A LRG BUMP ON HER HEAD. STS

RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

SHE HIT IT ON THE DOOR, BUT INJ NOT CONSISTENT WITH STORY. MOM IS ALSO 97 AND COOP. JUVIE IS IN THE TRIAGE AREA RIGHT NOW
 Location Comment

Department Numbers

Department	Dept Number	Unit ID
3609	100927-00187	P40G

Call Dispositions

Date - Time	Disposition	Unit Id
2010/09/27 21:25:26.5	NECESSARY ACTION TAKEN	

Call Complaints

Date - Time	Complaint	Action E
9/27/2010 20:13:13	INC	
9/27/2010 21:25:21	273DR	

Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P40G	ENR	9/27/2010 20:14:22	3609	POL	[REDACTED] RIALTO	[REDACTED]	0.0
P40G	LEF	9/27/2010 20:14:30	3609	POL	Left Scene, ARMC ER, RIALTO	[REDACTED]	0.0
P40G	ONS	9/27/2010 20:37:43	3609	POL	ARMC ER, RIALTO	[REDACTED]	0.0
P40G	COM	9/27/2010 21:25:26	3609	POL	COM	[REDACTED]	0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P40G	3609		20:14:22	20:37:43	20:14:30				21:25:26

RIALTO POLICE DEPARTMENT

MEMORANDUM



TO: Patrol Sergeants
FROM: Jennifer Krutak, Crime Analyst
SUBJECT: State Mandated Cost Recovery, Child Abuse Reporting
DATE: May 22, 2014

Each year, the department is required to submit detailed statistics in support of various reimbursement claims submitted to the State. The State recently finalized parameters to be used for the Child Abuse & Neglect section added. All agencies are required to provide data going back to 1999 and must submit supporting time logs related to the initial investigation/contact with victim, report writing and report approval. Since it is not feasible to provide time logs for all prior fiscal years, we are required to complete a 30-day time study which will then be used to calculate annual average time spent for current and prior years.

The following are the categories that allow for reimbursement on the attached forms:

- **Initial Investigation:** time spent gathering necessary facts to conduct an investigation "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive" – use time log for process "Child Abuse Investigation"
- **Report Writing:** drafting (includes dictation), reviewing and editing of incident reports before submitting to supervisor; this includes time spent by officer to review transcribed report – use time log for process "Child Abuse Report Prep"
- **Filling Out Form SS 8583:** time spent to fill out State Form SS 8583 (and/or subsequent DOJ form) – use time log for process "Child Abuse Report Prep"
- **Report Review:** time spent by supervisor to approve officer's report and Form SS 8583 – use time log for process "Child Abuse Report (SS 8593) Review & Approve"

Investigations for the following should all be included: physical, mental, and sexual abuse; child neglect; child endangerment; child pornography.

Time logs are to be filled out by all employees that are involved in any of the above steps during the period 05/25/14 – 06/21/14. Please have completed time logs turned into CAU no later than Wednesday, June 25, 2014.

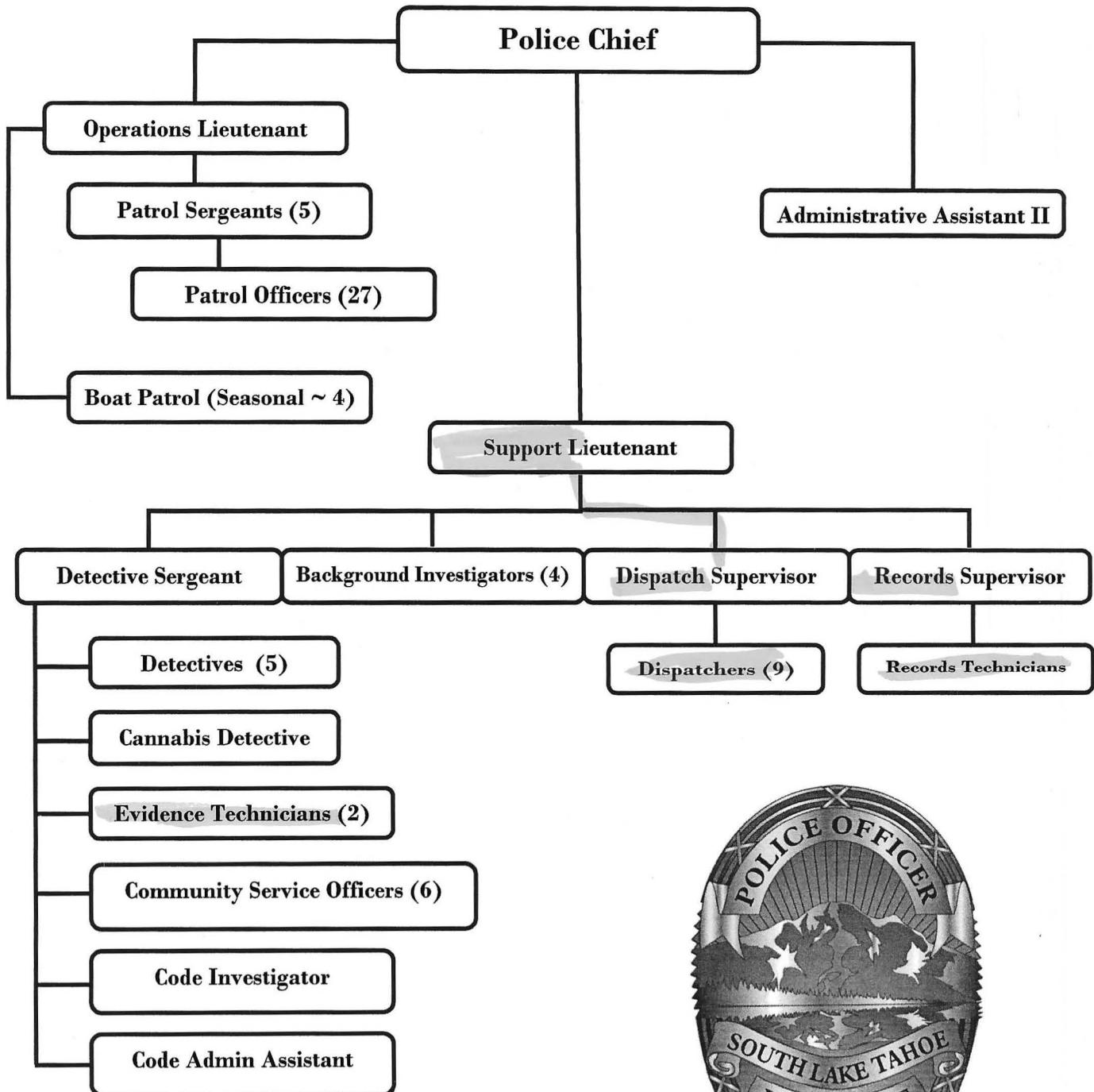
**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>

EXHIBIT C

South Lake Tahoe Police Department

Organizational Chart





CITY OF SOUTH LAKE TAHOE
 Established Date: May 11, 2011
 Revision Date: May 11, 2011

PUBLIC SAFETY DISPATCHER

0% indirect
 (see below)

1.1.30

Class Code:
 6540

Bargaining Unit: Police Employees' Association

SALARY RANGE

\$23.86 - \$29.00 Hourly

SUMMARY DESCRIPTION:

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

Under general supervision from supervisory or management staff, the Public Safety Dispatcher receives and transmits routine and emergency requests for police, fire, ambulance and/or emergency assistance and dispatches required personnel and equipment; performs responsible clerical work of moderately high difficulty; and operates complex teletype and video terminals for automated information retrieval.

Identifying characteristics

The Public Safety Dispatcher is a journey level non-sworn classification in the Police Department. This position requires the incumbent to work under general supervision and within a framework of established procedures. They are expected to perform a full range of duties with only occasional instruction or assistance. Work normally is reviewed only on completion, and may be expected to provide limited training and assistance to less experienced staff.

REPRESENTATIVE DUTIES:

0/11 representative duties are indirect =

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. On assigned shift, receives and processes incoming 911 calls, non-emergency calls, and voice radio calls; secures and records information as to the exact location and circumstances, and uses radio to dispatch necessary units, including police, fire department, and ambulance personnel and equipment as well as other resources that may be necessary.
2. Maintains status of units on assignments; keeps department officials informed of situations and dispatches equipment that either protocol or the dispatcher deem appropriate.
3. Inputs highly sensitive and technically difficult warrants, restraining orders, weapons, evidence, vehicles, property, missing persons, runaways, into the local, state and national teletype system.
4. Provides emergency medical instruction over the phone and must be EMD certified to perform this task.
5. Logs all police, fire, and medical calls for service; compiles data and prepares reports of reported emergencies, equipment dispatched, and/or status of emergency and non-emergency calls.
6. Relays emergency and non-emergency information to public safety personnel in the field; interprets information from units in field which may be unclear, broken or in code.
7. Processes all paperwork related to arrests and citations as part of completing the package for the District Attorney or other related agencies.
8. Relays information to other agencies as required; relays the nature of the incident.
9. Receives the public at the front counter; responds to requests for information; answers general questions about department's procedures and processes.
10. Performs clerical work related to Police activities including logs, reports, applications and correspondence.
11. Accurately inputs program information into electronic data bases.

12. Performs related duties as required.

QUALIFICATION:

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

Knowledge of:

English usage and grammar.
Modern office procedures and practices.

Ability to:

Review documents related to dispatching operations.
Observe, identify and problem solve incidents while dispatching.
Remember, understand, interpret and explain operational policies and procedures to the public and staff.
Operate radio and telephone equipment in dispatching public safety equipment and personnel.
Analyze a situation and determine effective course of action.
Perform job tasks effectively under pressure for sustained periods of time.
Memorize and retain information presented clearly and unclearly from a variety of sources.
Perform several tasks at once and assign reasonable priorities to incoming calls; monitor multiple radio frequencies.
Speak clearly and concisely in an understandable voice via radio and telephone and in person.
Use a keyboard and computer efficiently and effectively.
Type a minimum of 40 net words per minute.
Work under stress and exercise good judgment in emergency situations.
Learn the geography of the city, county and location of streets and important buildings.
Adjust quickly to changing situations.
Listen carefully and attentively and remember names, locations and numbers.
Give and take orders.
Read maps quickly and accurately.
Perform arithmetic computations with speed and accuracy.
Work irregular hours and shift work.
Communicate clearly and concisely, both orally and in writing.
Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience Guidelines - *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Education/Training:

Equivalent to the completion of the twelfth grade.

Experience:

Some experience performing duties similar to dispatching emergency services.

PHYSICAL DEMANDS-WORKING CONDITIONS:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office environment; incumbents may be required to work extended hours including evenings and weekends. Incumbents may also be called in for local emergencies at irregular hours.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to frequently stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction.

Hearing: Hear in the normal audio range with or without correction.

FLSA Designation: Non-Exempt

EMERGENCY SERVICES DISPATCHER I/II

DEFINITION

Under supervision, performs communications and related work in the Police Department.

SUPERVISION RECEIVED/EXERCISED

Receives supervision from the Emergency Services Communication Supervisor.

Exercises no supervision.

DISTINGUISHING CHARACTERISTICS

Positions in these classes are flexibly staffed. Incumbents in the class of Emergency Services Dispatcher I are expected to progress to the Emergency Services Dispatcher II level with appropriate training and experience, and satisfactory job performance. Satisfactory performance requires the ability to answer and evaluate emergency police, fire and medical service calls, prepare police and fire service calls, and operate a multi-channel Computer-Assisted-Dispatch (CAD) system console and related equipment to dispatch appropriate public safety units. These classes differ from Emergency Services Dispatcher III in that the latter is the advanced working/lead level class in which incumbents train subordinate employees. Incumbents may be assigned to work any shift period and are required to work weekends and holidays.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

(May include, but are not limited to, the following:)

Answers emergency calls for police, fire, and/or emergency medical service; elicits necessary information about the incident and enters it simultaneously into the computer via a CRT terminal.

Determines appropriate priority and response to calls according to established policy, procedures, and codes; dispatches public safety personnel and equipment using CAD, radio systems, and peripheral equipment.

Receives and transmits coded messages to and from police and fire personnel and field units.

Advises callers of police and fire procedures, if no emergency response is required.

Maintains computer records of communications traffic.

Inputs driver's license, vehicle registration, wants and warrants and other miscellaneous queries through the CAD system to CLETS and NCIC to provide information to officers.

Performs other duties as assigned.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

(By the end of the probationary period, incumbents must demonstrate adequate knowledge, abilities, and skills to perform all tasks at the journey level.)

The major streets, areas, and buildings in Fresno.

Police and Fire Department policies, procedures, and codes.

Skill to:

Operate office equipment, a computer, and a variety of word processing and software applications.

Ability to:

Handle emergency calls while maintaining composure and perform efficiently and calmly in a demanding work environment.

Maintain harmonious working relationships with other employees.

Follow written and oral instructions and read and interpret maps.

Deal tactfully with citizens who may be abusive, excited, intoxicated, ill, disabled, incoherent, etc.

Speak clearly and concisely.

Operate radio communications equipment at a speed necessary for timely completion of assigned duties.

MINIMUM QUALIFICATIONS

Emergency Services Dispatcher I

One year of experience in a high volume customer service environment which included answering phones, general clerical and computer experience.

Must type a net rate of 40 words per minute on a computer keyboard.

-AND-

Possession of a High School Diploma or equivalent GED completion.

Emergency Services Dispatcher II

Promotional - An Emergency Services Dispatcher I may be flexed to an Emergency Services Dispatcher II at the discretion of management within the first eighteen months of employment. Flexing is contingent upon successful completion of the Emergency Services Dispatcher Training Program and certification by the Police Department verifying that the incumbent is capable of performing solo radio duty.

-OR-

Lateral - Two years of experience equivalent to that gained as an Emergency Services Dispatcher II with the City of Fresno, which included operation of a multi-channel Computer-Assisted-Dispatch (CAD) system console and related equipment to dispatch public safety units.

SPECIAL QUALIFICATIONS

Bilingual abilities may be required to meet community needs, or operational and recruitment needs.

Must successfully complete a polygraph test, a medical examination, and an extensive background investigation prior to appointment.

Possession of a valid California Driver's License may be required.

APPROVED: (Signature on File)
Director of Personnel Services

DATE: 6/14/2017

JC:CBW;jl:12/05/02
TB:TM:RLR: 08-29-07
JC:SCM 09/09/10
TJM: SCM:KP: It 06/07/17



Emergency Dispatcher I

Class Code:
7505

CITY OF RIALTO
Revision Date: Mar 1, 2011

SALARY RANGE

\$21.73 - \$29.12 Hourly
\$3,766.00 - \$5,047.00 Monthly

CLASSIFICATION DEFINITION / DISTINGUISHING CHARACTERISTICS:

To learn to perform a variety of dispatching duties in support of public safety emergency services; to receive and route emergency and non-emergency telephone and radio calls; to dispatch police officers to calls for service; to operate a variety of communication equipment including radio, telephone, and computer systems; and to perform a variety of duties relative to assigned areas of responsibility.

ESSENTIAL FUNCTIONS & RESPONSIBILITIES:

DISTINGUISHING CHARACTERISTICS

This is the training and entry level class in the Emergency Dispatcher series. This class is distinguished from the Emergency Dispatcher II by the performance of the more routine tasks and duties assigned to positions within the series. Since this class is typically used as a training class, employees may have only limited or no directly related work experience.

SUPERVISION RECEIVED AND EXERCISED

Receives immediate supervision from higher level management or supervisory staff.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS--*Essential and other important responsibilities and duties may include, but are not limited to, the following:*

1. Receive emergency and non-emergency calls for service; dispatch field units to emergency situations.
2. Determine nature and location of call; determine priority of calls and dispatch units accordingly.
3. Provide assistance, information and directions to non-emergency callers.
4. Maintain awareness of field units activity within the computer aided dispatch (CAD) system; communicate with field units through radio in accordance with mandated regulations; maintain status and location of units on patrol.
5. Perform warrant checks as directed by police officers on the scene; relay results to officers.
6. Respond to field personnel resource requests; dispatch necessary resources.

7. Operate a variety of specialized communication equipment in the performance of all job duties including computer terminal with computer aided dispatch software, radio console, scanner and related electronic systems and devices.
8. Maintain logs and record of all calls.
9. Respond to public inquiries in a courteous manner; provide information within the area of responsibility; resolve complaints in an efficient and timely manner.
10. Collect and file information regarding incidents and departmental activity; compile data; prepare and type reports as necessary.
11. Monitor inventory levels of office supplies and equipment; requisition and replenish supplies as necessary.
12. As required, search suspects and perform other matron duties.
13. Receive and handle after hours calls not directly related to police services; contact other City departments as needed in order to obtain proper response to citizen concerns and issues.
14. Perform related duties and responsibilities as required.

QUALIFICATIONS:

EXPERIENCE AND TRAINING GUIDELINES *Minimum requirements as a condition of hire:*

Training: Equivalent to the completion of the twelfth grade.

Experience: Some emergency or non-emergency dispatch experience is desirable.

Knowledge of:

- Operations, services and activities of an emergency dispatching system.
- Rialto area streets, landmarks, and geography.
- English usage, spelling, grammar and punctuation.
- Modern office procedures, methods and computer equipment.
- Pertinent Federal, State and local laws, codes and regulations

Ability to:

- Learn to perform a variety of emergency and non-emergency dispatch duties.
- Learn to react calmly and effectively to emergency situations.
- Learn to respond quickly and efficiently to emergency situations.
- Learn to establish priority of emergency situations.
- Learn to effectively communicate and elicit information from callers.
- Learn to analyze and interpret maps.
- Learn to operate 9-1-1 systems, radio transmitting system, and computer aided dispatch system.
- Learn to respond to and resolve difficult and sensitive citizen inquiries and complaints.
- Prepare and maintain a variety of files, records and reports.
- Type accurately at a speed necessary for successful job performance (35 wpm).
- Understand and follow oral and written instructions.
- Learn to operate a variety of office equipment including a computer, teletype and radio.
- Learn to interpret and apply Federal, State and local policies, procedures, laws, codes and regulations.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of work.
- Maintain mental capacity which allows for effective interaction and communication with others.

- Maintain physical condition appropriate to the performance of assigned duties and responsibilities.
- Maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading, writing and operating assigned equipment.

SUPPLEMENTAL INFORMATION:

Background Check Process

All appointments to this position are subject to the successful completion of an in-depth background investigation conducted by the Rialto Police Department as well as a physical examination including a drug screening. The background investigation is a rigorous process. A typical background investigation includes but is not limited to: background interviews with individuals designated by the Rialto Police Department (this may include current and former co-workers, friends, relatives, neighbors, or any other relevant individual), criminal background check, credit check, polygraph examination, and psychological evaluation. Candidates may be disqualified from further consideration during the background investigation for a variety of reasons including if they have: an excessive number of traffic citations and/or collisions; arrests and/or convictions; a history of illegal substance abuse; poor credit history (factors include bankruptcy, foreclosures, liens and repossessions); or thefts from a previous employer. For clarification of any of the above disqualifying reasons, please call the Police Department Personnel and Training Unit at (909) 421-4926. The following list describes some areas that are covered in the background investigation:

Your relatives, references, and acquaintances are asked to comment on your suitability for this position.

The information supplied regarding your educational history is examined and verified.

You must list a history of your residences.

Your work history and experience are examined with regard to your dependability, relationships with fellow workers, trustworthiness, and general job performance.

Military service records are subject to verification.

The background investigation considers your management of personal finances (however, being in debt does not automatically disqualify you).

Your criminal, driving, and insurance records are evaluated.

Application Procedure:

A City application form and supplemental questionnaire (if applicable) MUST be submitted and received by the closing date. Please apply online at www.yourrialto.com. All other employment inquiries can be directed to The City of Rialto, Human Resources Department, 246 S. Willow, Rialto, CA 92376. Telephone: (909) 820-2540.

Selection Process:

Candidates must clearly demonstrate through their application material that they meet the employment standards outlined above. All properly completed applications will be reviewed, and the most appropriately qualified individuals will be invited to continue in the selection process. Examinations for the positions may consist of any combination of written, performance, and oral exams to evaluate the applicant's skills, training, and experience for the position. Successful applicants will be placed on an eligibility list. The City may also merge lists. The selected candidate(s) must successfully complete pre-employment clearances which may include a physical, drug screen, and fingerprinting.

Veterans Preference Credit Eligibility:

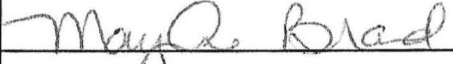
Veterans of the armed forces, who have been discharged or released from active duty under

conditions other than dishonorable (Government Code: 18540.4), shall receive an additional five (5) points to their final examination score for ranking purposes only. This preference will apply only to the first appointment to any regular full-time City appointment. A copy of your valid DD214 must be submitted on or before the final filing date in order to be eligible for Veterans Preference Credit. For more information, please see the City's [Veteran's Preference Policy](#).

E-Verify:

The City of Rialto is an E-Verify employer. E-Verify is an internet based system operated by the Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) that allows participating employers to electronically verify the employment eligibility of newly hired employees in the United States.

EXHIBIT D

Claim for Payment INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS			For State Controller Use Only	
			(19) Program Number: 00358	Program 358
(01) Claimant Identification Number 9809886			(22) FORM 1, (04) A.1.g	
(02) Claimant Name City of South Lake Tahoe			(23) FORM 1, (04) A.2.g	
Mailing Address 1901 Airport Road			(24) FORM 1, (04) B.1.g	
Street Address or P.O. Box Suite 210			(25) FORM 1, (04.1) g	2080
City South Lake Tahoe			(26) FORM 1, (04) B.2.f.1) g	
State CA Zip Code 96150-7004			(27) FORM 1, (04.2) g	
Type of Claim	Estimated Claim	Reimbursement Claim	(28) FORM 1, (04) B.3.a. g	61975
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(29) FORM 1, (04) B.3.b. g	541
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(30) FORM 1, (04) B.4. g	
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(31) FORM 1, (04) B.5. g	
			(32) FORM 1, (04) B.6. g	
			(33) FORM 1, (06)	93
			(34) FORM 1, (07)	35848
			(35) FORM 1, (09)	
Fiscal Year of Cost	(06)	(12) 2011-12	(36) FORM 1, (10)	
Total Claimed	(07)	(13) \$100,443		
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$3,542		
Less: Estimated Claim Payment Received		(15)		
Net Claimed Amount		(16) \$96,901		
Due from State	(08)	(17) \$96,901		
Due to State	(09)	(18)		
(38) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Representative			Date	
			Date Signed 7/6/15	
MaryAnne Brand			Telephone Number (510) 542-6062	
Financial Services Supervisor			Email Address mbrand@cityofslt.us	
Name of Contact Person for Claim		Telephone Number	E-Mail Address	
Annette S. Chinn (CRS)		(916) 939-7901	AChinnCRS@aol.com	

**INTERAGENCY CHILD ABUSE AND NEGLECT
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY**

**FORM
1**

(01) Claimant City of South Lake Tahoe	(02) Type of Claim Reimbursement <input type="checkbox"/>	Fiscal Year 2011-12
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Claim Statistics

(03) Department - POLICE	Number of Cases = 427
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Direct Costs	Object Accounts					
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(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction						
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	\$1,236	\$844				\$2,080
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	\$1,236	\$844				\$2,080
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	\$36,824	\$25,151				\$61,975
b. Prepare/submit/amend rpt for substantiated cases	\$321	\$219				\$541
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	\$38,381	\$26,214				\$64,595

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	93.4%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [(line (05)(a) + line(05)(b)]	\$35,848
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	\$100,443

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10))	\$100,443

**MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY**

**FORM
AA-2**

(01) Claimant: **City of South Lake Tahoe** (02) Fiscal Year Costs Were Incurred: **2011-12**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

A. One-Time Costs

- Update Policies and Procedures & develop ICAN due process procedures Develop training to implement ICAN requirements

B. On-Going Costs

- | | |
|---|---|
| <input type="checkbox"/> 1. Distribute Suspected Child Abuse Rpt Form (SS 8572) | <input type="checkbox"/> f. Additional cross-reporting in cases of death |
| <input type="checkbox"/> 2. Reporting Between Local Departments | <input type="checkbox"/> 2. County welfare department |
| <input type="checkbox"/> a. Accept & refer abuse report when a dept. lacks jurisdiction | <input type="checkbox"/> i. Cross report death cases to law enforcement |
| <input type="checkbox"/> b. Cross-rept from Co. Welfare to law enforcement | <input type="checkbox"/> ii. Create a record in the CWS.CMS system |
| <input checked="" type="checkbox"/> c. Cross-report from Law Enforcement to Co Welfare &DA | <input type="checkbox"/> iii. Enter info in CWS/CMS if death not abuse |
| <input type="checkbox"/> d. Receipt of cross report by DA | <input type="checkbox"/> 3. Reporting to DOJ |
| <input type="checkbox"/> e. Report by phone & send written report to licensing agency | <input type="checkbox"/> a. Complete investigation to prepare a report |
| <input type="checkbox"/> f. Additional cross reporting in cases of child death | <input type="checkbox"/> b. Prepare/submit report for substantiated cases |
| <input type="checkbox"/> 1) Police/Sheriff cross report all cases of child death to Co. Welfare | <input type="checkbox"/> 4. Notify abuser they are reported to CACI |
| | <input type="checkbox"/> 5. Mandated 8 yr record retention |
| | <input type="checkbox"/> 6. Provide due process procedures to CACI |

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Records Technician	\$25.79	68.3%	17.08	\$440	\$301				\$741
Sergeant Report to the appropriate County Department and/or the District Attorney's Office as mandated.	\$46.57	68.3%	17.08	\$795	\$543				\$1,339
(05) Total			34.16	\$1,236	\$844				\$2,080

**MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY**

**FORM
AA-2**

(01) Claimant: **City of South Lake Tahoe** (02) Fiscal Year Costs Were Incurred: **2011-12**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

A. One-Time Costs

- Update Policies and Procedures & develop ICAN due process procedures Develop training to implement ICAN requirements

B. On-Going Costs

- | | |
|---|---|
| <p><input type="checkbox"/> 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)</p> <p>2. Reporting Between Local Departments</p> <p><input type="checkbox"/> a. Accept & refer abuse report when a dept. lacks jurisdiction</p> <p><input type="checkbox"/> b. Cross-rept from Co. Welfare to law enforcement</p> <p><input type="checkbox"/> c. Cross-report from Law Enforcement to Co Welfare & DA</p> <p><input type="checkbox"/> d. Receipt of cross report by DA</p> <p><input type="checkbox"/> e. Report by phone & send written report to licensing agency</p> <p>f. Additional cross reporting in cases of child death</p> <p><input type="checkbox"/> 1) Police/Sheriff cross report all cases of child death to Co. Welfare</p> | <p>f. Additional cross-reporting in cases of death</p> <p>2. County welfare department</p> <p><input type="checkbox"/> i. Cross report death cases to law enforcement</p> <p><input type="checkbox"/> ii. Create a record in the CWS.CMS system</p> <p><input type="checkbox"/> iii, Enter info in CWS/CMS if death not abuse</p> <p>3. Reporting to DOJ</p> <p><input checked="" type="checkbox"/> a. Complete investigation to prepare a report</p> <p><input type="checkbox"/> b. Prepare/submit report for substantiated cases</p> <p><input type="checkbox"/> 4. Notify abuser they are reported to CACI</p> <p><input type="checkbox"/> 5. Mandated 8 yr record retention</p> <p><input type="checkbox"/> 6. Provide due process procedures to CACI</p> |
|---|---|

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Records Technician	\$25.79	68.3%	17.79	\$459	\$313				\$772
Officer/Detective	\$40.14	68.3%	864.68	\$34,708	\$23,706				\$58,414
Sergeant	\$46.57	68.3%	35.58	\$1,657	\$1,132				\$2,789
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Fomr SS 8583 and prepare report forms.									
(05) Total			918.05	\$36,824	\$25,151				\$61,975

**MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY**

**FORM
AA-2**

(01) Claimant: **City of South Lake Tahoe** (02) Fiscal Year Costs Were Incurred: **2011-12**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

A. One-Time Costs

- Update Policies and Procedures & develop ICAN due process procedures Develop training to implement ICAN requirements

B. On-Going Costs

- | | |
|---|--|
| <input type="checkbox"/> 1. Distribute Suspected Child Abuse Rpt Form (SS 8572) | <input type="checkbox"/> f. Additional cross-reporting in cases of death |
| <input type="checkbox"/> 2. Reporting Between Local Departments | <input type="checkbox"/> 2. County welfare department |
| <input type="checkbox"/> a. Accept & refer abuse report when a dept. lacks jurisdiction | <input type="checkbox"/> i. Cross report death cases to law enforcement |
| <input type="checkbox"/> b. Cross-rept from Co. Welfare to law enforcement | <input type="checkbox"/> ii. Create a record in the CWS.CMS system |
| <input type="checkbox"/> c. Cross-report from Law Enforcement to Co Welfare &DA | <input type="checkbox"/> iii. Enter info in CWS/CMS if death not abuse |
| <input type="checkbox"/> d. Receipt of cross report by DA | <input type="checkbox"/> 3. Reporting to DOJ |
| <input type="checkbox"/> e. Report by phone & send written report to licensing agency | <input type="checkbox"/> a. Complete investigation to prepare a report |
| <input type="checkbox"/> f. Additional cross reporting in cases of child death | <input checked="" type="checkbox"/> b. Prepare/submit report for substantiated cases |
| <input type="checkbox"/> 1) Police/Sheriff cross report all cases of child death to Co. Welfare | <input type="checkbox"/> 4. Notify abuser they are reported to CACI |
| | <input type="checkbox"/> 5. Mandated 8 yr record retention |
| | <input type="checkbox"/> 6. Provide due process procedures to CACI |

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Records Technician	\$25.79	68.3%	5.88	\$151	\$103				\$255
Officer/Detective	\$40.14	68.3%	1.96	\$79	\$54				\$132
Sergeant	\$46.57	68.3%	1.96	\$91	\$62				\$153
Prepare, review, approve, and forward reports of substantiated child abuse cases.									
(05) Total			9.79	\$321	\$219				\$541

INDIRECT COST RATE PROPOSAL
City of South Lake Tahoe

Police
Fiscal Year
2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$4,513,498		\$1,273,104	\$3,240,394
Overtime	\$382,246			\$382,246
Benefits 68.3%	\$3,081,348		\$869,143	\$2,212,205
Total	\$7,977,092		\$2,142,247	\$5,834,844
Services & Supplies				
OFFICIAL/ADMINISTRATIVE SV	\$14,054		\$14,054	
PROFESSIONAL SERVICES	\$33,169			\$33,169
TECHNICAL SERVICES	\$12,556		\$12,556	
SHOP -MOTOR POOL ONLY!!!	\$139,314		\$139,314	
WATER/SEWER-UTILITIES	\$4,960		\$4,960	
GARBAGE-UTILITY	\$8,504		\$8,504	
DISPOSAL	\$1,792		\$1,792	
CUSTODIAL	\$10,560		\$10,560	
REPAIR & MAINT OUTSIDE	\$6,005		\$6,005	
LAUNDRY	\$3,418		\$3,418	
RENTAL OF EQUIP & VEHICLE\$	\$5,179		\$5,179	
RISK MGT-SELF INSUR.CLAIMS	\$3,507		\$3,507	
RISK MGT -CITY PROPERT DAM	\$1,363		\$1,363	
COMMUNICATIONS	\$30,817		\$30,817	
POLICE/FIRE WIRELESS	\$2,804			\$2,804
P.D. SPECIAL EVENT COSTS	\$2,647			\$2,647
CANINE MAINTENANCE COSTS	\$6,993			\$6,993
PRINTING & BINDING	\$3,098		\$3,098	
TRAVEL (MEALS,HOTL,PERDIE	\$1,284		\$1,284	
TRAINING/SEMINARS REGISTR	\$1,551		\$1,551	
MEMBERSHIPS-DUES-SUBSCR	\$790	\$790		
POLICE OFFICERS STANDRD T	\$66,690		\$66,690	
SLEDNET EXPENSE	\$163,400		\$163,400	
TESTING -MEDICAL	\$2,877		\$2,877	
SAFETY EQUIPMENT -RISK MG	\$156		\$156	
GENERAL SUPPLIES WITHIN F'	\$44,755		\$44,755	
POSTAGE	\$5,591		\$5,591	
MEDICAL SUPPLIES	\$135		\$135	
AWARDS	\$1,552		\$1,552	
CLOTHING-UNIFORMS(REPLAC	\$2,410		\$2,410	
SNOW CHAINS				
NATURAL GAS	\$5,090		\$5,090	
ELECTRICITY	\$33,638		\$33,638	
FUEL (GASOLINE)	\$109,333		\$109,333	
MACHINERY & EQUIPMENT (\$5	\$10,374	\$9,683	\$692	\$0
TOOLS, PARTS AND LEASES <	\$26,065		\$26,065	
FIRE EXTINGUISHERS				
SOFTWARE PURCHASES/UPGI	\$1,503	\$1,203	\$301	\$0
FURNITURE AND FIXTURES	\$2,096	\$1,797	\$299	\$0
OPERATING TRANSFR OUT TC	\$5,194		\$5,194	
Total	\$775,224	\$13,472	\$716,139	\$45,614
Capital Expenditures				
Total				
Total Expenditures	\$8,752,316	\$13,472	\$2,858,386	\$5,880,458

Cost Plan Costs				
Citywide Overhead = 16.24% of direct salaries	\$526,240		\$526,240	
Total	\$526,240		\$526,240	

Total Alloc. Indirect Costs	\$9,278,556	\$13,472	\$3,384,626	\$5,880,458
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ICRP RATE =	93.4%	\$3,384,626	= Total Allowable Indirect Costs
<i>(Rate is Based on Salaries)</i>		\$3,622,639	Total Direct Salaries

POLICE (10002110-10002180)		ACTUAL FY
		11-12
41015	REGULAR EMPLOYEES	\$ 4,447,831.37
41020	TEMPORARY/PART-TIME EMPLOYEES	\$ 65,666.44
		\$ 4,513,497.81
41040	OVERTIME	\$ 382,245.64
		\$ 382,245.64
41042	RETIREMENT PAYOUTS	\$ 114,235.00
41110	MEDICAL/DENTAL INSURANCE	\$ 913,572.58
41111	VISION INSURANCE	\$ 15,837.32
41112	LIFE INSURANCE	\$ 8,310.59
41113	LONG TERM DISABILITY INSURANCE	\$ 4,007.76
41114	SURVIVOR'S BENEFIT	\$ 1,525.83
41116	PERS EMPLOYER PORTION	\$ 1,474,335.58
41117	PERS EMPLOYEE PORTION/CITY PD	\$ 43,905.52
41118	TUITION REIMBURSEMENT	\$ 20,647.74
41119	UNEMPLOYMENT INSURANCE	\$ 75,508.00
41120	WORKER'S COMPENSATION INSURANCE	\$ 310,986.83
41128	MEDICARE-REGULAR EMPLOYEES	\$ 72,914.68
41137	HRA EXPENSES/FUNDING	\$ 4,661.95
41139	RMSA EXPENSE	\$ 20,898.83
		\$ 3,081,348.21
		\$ 7,977,091.66
42010	OFFICIAL/ADMINISTRATIVE SVCS	\$ 14,053.65
42020	PROFESSIONAL SERVICES	\$ 33,168.80
42030	TECHNICAL SERVICES	\$ 12,556.49
42040	SHOP -MOTOR POOL ONLY!!!	\$ 139,314.34
43011	WATER/SEWER-UTILITIES	\$ 4,960.38
43012	GARBAGE-UTILITY	\$ 8,503.62
43021	DISPOSAL	\$ 1,792.00
43023	CUSTODIAL	\$ 10,560.00
43025	REPAIR & MAINT OUTSIDE	\$ 6,005.05
43026	LAUNDRY	\$ 3,417.59
43042	RENTAL OF EQUIP & VEHICLES	\$ 5,179.20
44016	RISK MGT-SELF INSUR.CLAIMS	\$ 3,507.21
44018	RISK MGT -CITY PROPERT DAMAGE	\$ 1,362.88
44020	COMMUNICATIONS	\$ 30,817.32
44021	POLICE/FIRE WIRELESS	\$ 2,804.24
44022	P.D. SPECIAL EVENT COSTS	\$ 2,647.31
44023	CANINE MAINTENANCE COSTS	\$ 6,993.25
44040	PRINTING & BINDING	\$ 3,098.32
44050	TRAVEL (MEALS,HOTL,PERDIEM)	\$ 1,284.09
44060	TRAINING/SEMINARS REGISTR,SUPP	\$ 1,551.12
44070	MEMBERSHIPS-DUES-SUBSCRIPTIONS	\$ 790.00
44080	POLICE OFFICERS STANDRD TRAIN	\$ 66,689.64
44081	SLEDNET EXPENSE	\$ 163,400.42
44082	TESTING -MEDICAL	\$ 2,876.76
44097	SAFETY EQUIPMENT -RISK MGMT	\$ 155.64
45010	GENERAL SUPPLIES WITHIN FY	\$ 44,754.88
45011	POSTAGE	\$ 5,590.88
45014	MEDICAL SUPPLIES	\$ 134.65
45015	AWARDS	\$ 1,551.61
45016	CLOTHING-UNIFORMS(REPLACEMENT)	\$ 2,409.82
45020	SNOW CHAINS	\$ -
45021	NATURAL GAS	\$ 5,090.24
45022	ELECTRICITY	\$ 33,637.65
45024	FUEL (GASOLINE)	\$ 109,333.04
46110	MACHINERY & EQUIPMENT (\$5,000)	\$ 10,374.40
46120	TOOLS, PARTS AND LEASES <\$5000	\$ 26,065.17
46121	FIRE EXTINGUISHERS	\$ -
46122	SOFTWARE PURCHASES/UPGRADES	\$ 1,503.15
46140	FURNITURE AND FIXTURES	\$ 2,095.97
50001	OPERATING TRANSFR OUT TO GEN F	\$ 5,193.51
		\$ 775,224.29
	Total Police	\$ 8,752,315.95

City of South Lake Tahoe
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 2012-13 Data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$187,355	\$187,355		
City Clerk	\$375,107	\$119,932	\$255,175	
City Attorney	\$966,382		\$966,382	
Risk Management	\$331,982		\$331,982	
City Manager	\$411,621		\$411,621	
Human Resources	\$326,577		\$326,577	
Accounting	\$741,972		\$741,972	
Treasurer	\$28,782			\$28,782
Purchasing	\$60,514		\$60,514	
Revenue Collection	\$357,521			\$357,521
Vacation Ordinance				
Information Systems	\$483,909		\$483,909	
Non-Departmental	\$794,460		\$794,460	
Emergency Perp	\$5,231			\$5,231
Community Marketing	\$141,579			\$141,579
GFR Transfers	\$7,323,107			\$7,323,107
Rent & Leases	\$277,140		\$277,140	
Sustainable SLT	\$38,840			\$38,840
Police	\$8,103,766			\$8,103,766
Fire	\$4,586,369			\$4,586,369
Public Works & Engineering	\$2,407,933			\$2,407,933
Facility Maintenance	\$400,265		\$400,265	
Planning	\$448,713			\$448,713
Golf Course	\$215,894			\$215,894
Park Areas & Campgrounds	\$501,743			\$501,743
Beaches & Parks & Rec	\$1,582,745			\$1,582,745
<hr/>				
Totals:	\$31,099,507	\$307,287	\$5,049,997	\$25,742,223

Total Allowable Indirect = $\frac{\$5,049,997}{\$31,099,507}$ = 16.24% city wide overhead rate
based on dollars of total expenditure

Claim for Payment			For State Controller Use Only	
Pursuant to Government Code Section 17561			(19) Program Number: 00167	Program 167
DOMESTIC VIOLENCE ARREST POLICIES & STANDARDS			(20) Date Filed ___/___/___	
			(21) LRS Input ___/___/___	
(01) Claimant Identification Number		9809886	(22) FORM-1,(04)(a)	
(02) Claimant Name		City of South Lake Tahoe	168	
Mailing Address		1901 Airport Road	(23) FORM-1,(04)(b)	
Street Address or P.O. Box		Suite 210	105	
City		South Lake Tahoe	(24) FORM-1,(06)	
State	CA	Zip Code	96150-7004	8,530
Type of Claim	Estimated Claim	Reimbursement Claim	(25) FORM-1,(07)(A)(g)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) FORM-1,(07)(B)(g)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) FORM-1,(07)(C)(g)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) FORM-1, (09)	
			93	
Fiscal Year of Cost	(06)	(12) 2011-12	(29) FORM-1, (10)	
			3,044	
Total Claimed	(07)	(13) \$8,530	(30) FORM-1, (12)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$853	(31) FORM-1, (13)	
Less: Estimated Claim Payment Received		(15)	(32)	
Net Claimed Amount		(16) \$7,677	(32)	
Due from State	(08)	(17) \$7,677	(33)	
Due to State	(09)	(18)	(34)	
(38) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documents currently maintained by the claimant.</p> <p>The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statement. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Representative				
		Date Signed <u>2/6/14</u>		
MaryAnne Brand		Telephone Number (510) 542-6062		
Financial Services Manager		Email Address <u>mbrand@cityofslt.us</u>		
Name of Contact Person for Claim		Telephone Number	E-Mail Address	
Annette S. Chinn (CRS)		(916) 939-7901	ACHinnCRS@aol.com	

**MANDATED COSTS
DOMESTIC VIOLENCE ARREST POLICIES & STANDARDS
CLAIM SUMMARY**

**FORM
1**

(01) Claimant City of South Lake Tahoe	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2011-12 <small>(see FAM-27 for estimate)</small>
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(03) Department	Police
------------------------	--------

(04) Claim Statistics	
(a) Number of reported domestic violence incident responses in the fiscal year of claim	168
(b) Average productive hourly rate	\$40.14
Average productive hourly rate (With Benefits and ICRP included)	\$105.05
c) Standard time allowed - 29 minutes	0.48 hour

Unit Cost Method - Ongoing Activity D

(05) Ongoing Direct Activity Costs For Activity D - Implementation of New Policies	
Total Salaries	\$3,259
Total Benefits 68.30%	\$2,226.15
Total Indirect Costs 93.4%	\$3,044
(06) Total Direct and Indirect Costs for Activity D	\$8,530

Direct Costs	Object Accounts				
Actual Cost Method	(a) Salaries	(b) Benefits	(c) & (e) Services & Supplies and Fixed Assets	(d) Training and Travel	(f) Total
(07) One-Time Activities					
A. Develop of Written Arrest Policies					
B. Adoption of Policies					
C. Training Officers on New Policies					
(08) Total Direct Costs					

Indirect Costs		
(09) Indirect Cost Rate (applied to salaries)	<small>(from ICRP) (Applied to Salaries)</small>	93.4%
(10) Total Indirect Costs	<small>Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]</small>	\$3,044
(11) Total Direct and Indirect Costs	<small>Line (05)(d) + line (07)</small>	\$8,530

Cost Reductions	
(12) Less: Offsetting Savings, if applicable	
(13) Less: Other Reimbursements, if applicable	
(14) Total Claimed Amount	<small>Line (08)- (line(09) + Line(10))</small> \$8,530

INDIRECT COST RATE PROPOSAL

City of South Lake Tahoe

Police

Fiscal Year
2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$4,513,498		\$1,273,104	\$3,240,394
Overtime	\$382,246			\$382,246
Benefits 68.3%	\$3,081,348		\$869,143	\$2,212,205
Total	\$7,977,092		\$2,142,247	\$5,834,844
Services & Supplies				
OFFICIAL/ADMINISTRATIVE SV	\$14,054		\$14,054	
PROFESSIONAL SERVICES	\$33,169			\$33,169
TECHNICAL SERVICES	\$12,556		\$12,556	
SHOP -MOTOR POOL ONLY!!!	\$139,314		\$139,314	
WATER/SEWER-UTILITIES	\$4,960		\$4,960	
GARBAGE-UTILITY	\$8,504		\$8,504	
DISPOSAL	\$1,792		\$1,792	
CUSTODIAL	\$10,560		\$10,560	
REPAIR & MAINT OUTSIDE	\$6,005		\$6,005	
LAUNDRY	\$3,418		\$3,418	
RENTAL OF EQUIP & VEHICLES	\$5,179		\$5,179	
RISK MGT-SELF INSUR.CLAIMS	\$3,507		\$3,507	
RISK MGT -CITY PROPERT DAM	\$1,363		\$1,363	
COMMUNICATIONS	\$30,817		\$30,817	
POLICE/FIRE WIRELESS	\$2,804			\$2,804
P.D. SPECIAL EVENT COSTS	\$2,647			\$2,647
CANINE MAINTENANCE COSTS	\$6,993			\$6,993
PRINTING & BINDING	\$3,098		\$3,098	
TRAVEL (MEALS,HOTL,PERDIE	\$1,284		\$1,284	
TRAINING/SEMINARS REGISTR	\$1,551		\$1,551	
MEMBERSHIPS-DUES-SUBSCR	\$790	\$790		
POLICE OFFICERS STANDRD T	\$66,690		\$66,690	
SLEDNET EXPENSE	\$163,400		\$163,400	
TESTING -MEDICAL	\$2,877		\$2,877	
SAFETY EQUIPMENT -RISK MC	\$156		\$156	
GENERAL SUPPLIES WITHIN F	\$44,755		\$44,755	
POSTAGE	\$5,591		\$5,591	
MEDICAL SUPPLIES	\$135		\$135	
AWARDS	\$1,552		\$1,552	
CLOTHING-UNIFORMS(REPLAC	\$2,410		\$2,410	
SNOW CHAINS				
NATURAL GAS	\$5,090		\$5,090	
ELECTRICITY	\$33,638		\$33,638	
FUEL (GASOLINE)	\$109,333		\$109,333	
MACHINERY & EQUIPMENT (\$5	\$10,374	\$9,683	\$692	\$0
TOOLS, PARTS AND LEASES <	\$26,065		\$26,065	
FIRE EXTINGUISHERS				
SOFTWARE PURCHASES/UPGI	\$1,503	\$1,203	\$301	\$0
FURNITURE AND FIXTURES	\$2,096	\$1,797	\$299	\$0
OPERATING TRANSFR OUT TC	\$5,194		\$5,194	
Total	\$775,224	\$13,472	\$716,139	\$45,614
Capital Expenditures				
Total				
Total Expenditures	\$8,752,316	\$13,472	\$2,858,386	\$5,880,458

Cost Plan Costs				
Citywide Overhead = 16.24% of direct salaries	\$526,240		\$526,240	
Total	\$526,240		\$526,240	

Total Alloc. Indirect Costs	\$9,278,556	\$13,472	\$3,384,626	\$5,880,458
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ICRP RATE = 93.4%
(Rate is Based on Salaries)

$$\frac{\$3,384,626}{\$3,622,639} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$$


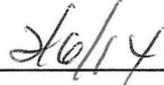
POLICE (10002110-10002180)		ACTUAL FY	
		11-12	
41015	REGULAR EMPLOYEES	\$	4,447,831.37
41020	TEMPORARY/PART-TIME EMPLOYEES	\$	65,666.44
		\$	4,513,497.81
41040	OVERTIME	\$	382,245.64
		\$	382,245.64
41042	RETIREMENT PAYOUTS	\$	114,235.00
41110	MEDICAL/DENTAL INSURANCE	\$	913,572.58
41111	VISION INSURANCE	\$	15,837.32
41112	LIFE INSURANCE	\$	8,310.59
41113	LONG TERM DISABILITY INSURANCE	\$	4,007.76
41114	SURVIVOR'S BENEFIT	\$	1,525.83
41116	PERS EMPLOYER PORTION	\$	1,474,335.58
41117	PERS EMPLOYEE PORTION/CITY PD	\$	43,905.52
41118	TUITION REIMBURSEMENT	\$	20,647.74
41119	UNEMPLOYMENT INSURANCE	\$	75,508.00
41120	WORKER'S COMPENSATION INSURANCE	\$	310,986.83
41128	MEDICARE-REGULAR EMPLOYEES	\$	72,914.68
41137	HRA EXPENSES/FUNDING	\$	4,661.95
41139	RMSA EXPENSE	\$	20,898.83
		\$	3,081,348.21
		\$	7,977,091.66
42010	OFFICIAL/ADMINISTRATIVE SVCS	\$	14,053.65
42020	PROFESSIONAL SERVICES	\$	33,168.80
42030	TECHNICAL SERVICES	\$	12,556.49
42040	SHOP -MOTOR POOL ONLY!!!	\$	139,314.34
43011	WATER/SEWER-UTILITIES	\$	4,960.38
43012	GARBAGE-UTILITY	\$	8,503.62
43021	DISPOSAL	\$	1,792.00
43023	CUSTODIAL	\$	10,560.00
43025	REPAIR & MAINT OUTSIDE	\$	6,005.05
43026	LAUNDRY	\$	3,417.59
43042	RENTAL OF EQUIP & VEHICLES	\$	5,179.20
44016	RISK MGT-SELF INSUR.CLAIMS	\$	3,507.21
44018	RISK MGT -CITY PROPERT DAMAGE	\$	1,362.88
44020	COMMUNICATIONS	\$	30,817.32
44021	POLICE/FIRE WIRELESS	\$	2,804.24
44022	P.D. SPECIAL EVENT COSTS	\$	2,647.31
44023	CANINE MAINTENANCE COSTS	\$	6,993.25
44040	PRINTING & BINDING	\$	3,098.32
44050	TRAVEL (MEALS,HOTL,PERDIEM)	\$	1,284.09
44060	TRAINING/SEMINARS REGISTR,SUPP	\$	1,551.12
44070	MEMBERSHIPS-DUES-SUBSCRIPTIONS	\$	790.00
44080	POLICE OFFICERS STANDRD TRAIN	\$	66,689.64
44081	SLEDNET EXPENSE	\$	163,400.42
44082	TESTING -MEDICAL	\$	2,876.76
44097	SAFETY EQUIPMENT -RISK MGMT	\$	155.64
45010	GENERAL SUPPLIES WITHIN FY	\$	44,754.88
45011	POSTAGE	\$	5,590.88
45014	MEDICAL SUPPLIES	\$	134.65
45015	AWARDS	\$	1,551.61
45016	CLOTHING-UNIFORMS(REPLACEMENT)	\$	2,409.82
45020	SNOW CHAINS	\$	-
45021	NATURAL GAS	\$	5,090.24
45022	ELECTRICITY	\$	33,637.65
45024	FUEL (GASOLINE)	\$	109,333.04
46110	MACHINERY & EQUIPMENT (\$5,000)	\$	10,374.40
46120	TOOLS, PARTS AND LEASES <\$5000	\$	26,065.17
46121	FIRE EXTINGUISHERS	\$	-
46122	SOFTWARE PURCHASES/UPGRADES	\$	1,503.15
46140	FURNITURE AND FIXTURES	\$	2,095.97
50001	OPERATING TRANSFR OUT TO GEN F	\$	5,193.51
		\$	775,224.29
Total Police		\$	8,752,315.95

City of South Lake Tahoe
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 2012-13 Data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$187,355	\$187,355		
City Clerk	\$375,107	\$119,932	\$255,175	
City Attorney	\$966,382		\$966,382	
Risk Management	\$331,982		\$331,982	
City Manager	\$411,621		\$411,621	
Human Resources	\$326,577		\$326,577	
Accounting	\$741,972		\$741,972	
Treasurer	\$28,782			\$28,782
Purchasing	\$60,514		\$60,514	
Revenue Collection	\$357,521			\$357,521
Vacation Ordinance				
Information Systems	\$483,909		\$483,909	
Non-Departmental	\$794,460		\$794,460	
Emergency Perp	\$5,231			\$5,231
Community Marketing	\$141,579			\$141,579
GFR Transfers	\$7,323,107			\$7,323,107
Rent & Leases	\$277,140		\$277,140	
Sustainable SLT	\$38,840			\$38,840
Police	\$8,103,766			\$8,103,766
Fire	\$4,586,369			\$4,586,369
Public Works & Engineering	\$2,407,933			\$2,407,933
Facility Maintenance	\$400,265		\$400,265	
Planning	\$448,713			\$448,713
Golf Course	\$215,894			\$215,894
Park Areas & Campgrounds	\$501,743			\$501,743
Beaches & Parks & Rec	\$1,582,745			\$1,582,745
<hr/>				
Totals:	\$31,099,507	\$307,287	\$5,049,997	\$25,742,223

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$5,049,997}{\$31,099,507} =$$

16.24% city wide overhead rate
based on dollars of total expenditure

Claim for Payment Pursuant to Government Code Section 17561 DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE			For State Controller Use Only	
			(19) Program Number: 000274	Program 274
(01) Claimant Identification Number 9809886			(22) FORM-1 (04)(A)(1)(f)	
(02) Claimant Name City of South Lake Tahoe			(23) FORM-1 (04)(A)(2)(f)	
Mailing Address 1901 Airport Road			(24) FORM-1 (04)(A)(3)(f)	
Street Address or P.O. Box Suite 210				
City South Lake Tahoe				
State CA Zip Code 96150-7004				
Type of Claim	Estimated Claim	Reimbursement Claim	(25) FORM-1 (04)(B)(1)(f)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) FORM-1 (06)	1,135
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) FORM-1 (07)	93
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) FORM-1 (09)	630
Fiscal Year of Cost	(06)	(12) 2011-12	(29) FORM-1 (10)	
Total Claimed	(07)	(13) \$1,765	(30)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$176	(31)	
Less: Estimated Claim Payment Received		(15)	(32)	
Net Claimed Amount		(16) \$1,588	(32)	
Due from State	(08)	(17) \$1,588	(33)	
Due to State	(09)	(18)	(34)	
(38) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documents currently maintained by the claimant.</p> <p>The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statement. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Representative				
		Date Signed		
MaryAnne Brand		Telephone Number	(510) 542-6062	
Financial Services Manager		Email Address	mbrand@cityofslt.us	
Name of Contact Person for Claim		Telephone Number	E-Mail Address	
Annette S. Chinn (CRS)		(916) 939-7901	AChinnCRS@aol.com	

**MANDATED COSTS
DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE
CLAIM SUMMARY**

**FORM
1**

(01) Claimant City of South Lake Tahoe	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2011-12 <small>(see FAM-27 for estimate)</small>
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Claim Statistics

(03) Department	Police
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Direct Costs	Object Accounts
---------------------	------------------------

(04) Reimbursable Activities	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets	Total

A. One-Time Activities

1. Printing Victim Cards						
2. Adding Two New Crimes to Response Policy						
3. Adding Information to Response Policy						

B. On-Going Activity

1. Provide Cards to Victims	\$674	\$461				\$1,135
(05) Total Direct Costs	\$674	\$461				\$1,135

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	<small>(from ICRP) (Applied to Salaries)</small>	93.4%
(07) Total Indirect Costs	<small>Line (06) x line (05)(a) or line(06) x [(line (05)(a) + line(05)(b))]</small>	\$630
(08) Total Direct and Indirect Costs	<small>Line (05)(d) + line (07)</small>	\$1,765

Cost Reductions

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	<small>Line (08)- (line(09) + Line(10))</small> \$1,765

Revised (12/09)

Program

274

**MANDATED COSTS
DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE
ACTIVITY COST DETAIL**

**FORM
2**

(01) Claimant: **City of South Lake Tahoe** (02) Fiscal Year Costs Were Incurred: **2011-12**

(03) Reimbursable Activities Check only one box per form to identify the component being claimed

ONE-TIME ACTIVITIES

- Printing Victim Cards
- Adding Two New Crimes to Response Policy
- Adding Information to Response Policy

ON-GOING ACTIVITY

- Providing Cards to Victims

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	Hours Worked or Quantity	Salaries	Benefits	(d) Material and Supplies	(e) Contract Services	(f) Fixed Assets	(c) Total Salaries & Benefits
<u>Officer</u> Obtain card, present and explain to victim, and answer victim's questions pertaining to state mandated info on card.	\$40.14	68.3%	16.80	\$674	\$461				\$1,135
(05) Total			16.80	\$674	\$461				\$1,135

Revised (12/09)

INDIRECT COST RATE PROPOSAL

City of South Lake Tahoe

Police

Fiscal Year

2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$4,513,498		\$1,273,104	\$3,240,394
Overtime	\$382,246			\$382,246
Benefits 68.3%	\$3,081,348		\$869,143	\$2,212,205
Total	\$7,977,092		\$2,142,247	\$5,834,844
Services & Supplies				
OFFICIAL/ADMINISTRATIVE SV	\$14,054		\$14,054	
PROFESSIONAL SERVICES	\$33,169			\$33,169
TECHNICAL SERVICES	\$12,556		\$12,556	
SHOP -MOTOR POOL ONLY!!!	\$139,314		\$139,314	
WATER/SEWER-UTILITIES	\$4,960		\$4,960	
GARBAGE-UTILITY	\$8,504		\$8,504	
DISPOSAL	\$1,792		\$1,792	
CUSTODIAL	\$10,560		\$10,560	
REPAIR & MAINT OUTSIDE	\$6,005		\$6,005	
LAUNDRY	\$3,418		\$3,418	
RENTAL OF EQUIP & VEHICLES	\$5,179		\$5,179	
RISK MGT-SELF INSUR.CLAIMS	\$3,507		\$3,507	
RISK MGT -CITY PROPERT DAM	\$1,363		\$1,363	
COMMUNICATIONS	\$30,817		\$30,817	
POLICE/FIRE WIRELESS	\$2,804			\$2,804
P.D. SPECIAL EVENT COSTS	\$2,647			\$2,647
CANINE MAINTENANCE COSTS	\$6,993			\$6,993
PRINTING & BINDING	\$3,098		\$3,098	
TRAVEL (MEALS,HOTL,PERDIE	\$1,284		\$1,284	
TRAINING/SEMINARS REGISTR	\$1,551		\$1,551	
MEMBERSHIPS-DUES-SUBSCR	\$790	\$790		
POLICE OFFICERS STANDRD T	\$66,690		\$66,690	
SLEDNET EXPENSE	\$163,400		\$163,400	
TESTING -MEDICAL	\$2,877		\$2,877	
SAFETY EQUIPMENT -RISK MG	\$156		\$156	
GENERAL SUPPLIES WITHIN F	\$44,755		\$44,755	
POSTAGE	\$5,591		\$5,591	
MEDICAL SUPPLIES	\$135		\$135	
AWARDS	\$1,552		\$1,552	
CLOTHING-UNIFORMS(REPLAC	\$2,410		\$2,410	
SNOW CHAINS				
NATURAL GAS	\$5,090		\$5,090	
ELECTRICITY	\$33,638		\$33,638	
FUEL (GASOLINE)	\$109,333		\$109,333	
MACHINERY & EQUIPMENT (\$5	\$10,374	\$9,683	\$692	\$0
TOOLS, PARTS AND LEASES <	\$26,065		\$26,065	
FIRE EXTINGUISHERS				
SOFTWARE PURCHASES/UPGI	\$1,503	\$1,203	\$301	\$0
FURNITURE AND FIXTURES	\$2,096	\$1,797	\$299	\$0
OPERATING TRANSFR OUT TC	\$5,194		\$5,194	
Total	\$775,224	\$13,472	\$716,139	\$45,614
Capital Expenditures				
Total				
Total Expenditures	\$8,752,316	\$13,472	\$2,858,386	\$5,880,458

Cost Plan Costs				
Citywide Overhead = 16.24% of direct salaries	\$526,240		\$526,240	
Total	\$526,240		\$526,240	

Total Alloc. Indirect Costs	\$9,278,556	\$13,472	\$3,384,626	\$5,880,458
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ICRP RATE =	93.4%	\$3,384,626	= Total Allowable Indirect Costs
<i>(Rate is Based on Salaries)</i>		\$3,622,639	Total Direct Salaries

POLICE (10002110-10002180)		ACTUAL FY
		11-12
41015	REGULAR EMPLOYEES	\$ 4,447,831.37
41020	TEMPORARY/PART-TIME EMPLOYEES	\$ 65,666.44
		\$ 4,513,497.81
41040	OVERTIME	\$ 382,245.64
		\$ 382,245.64
41042	RETIREMENT PAYOUTS	\$ 114,235.00
41110	MEDICAL/DENTAL INSURANCE	\$ 913,572.58
41111	VISION INSURANCE	\$ 15,837.32
41112	LIFE INSURANCE	\$ 8,310.59
41113	LONG TERM DISABILITY INSURANCE	\$ 4,007.76
41114	SURVIVOR'S BENEFIT	\$ 1,525.83
41116	PERS EMPLOYER PORTION	\$ 1,474,335.58
41117	PERS EMPLOYEE PORTION/CITY PD	\$ 43,905.52
41118	TUITION REIMBURSEMENT	\$ 20,647.74
41119	UNEMPLOYMENT INSURANCE	\$ 75,508.00
41120	WORKER'S COMPENSATION INSURANCE	\$ 310,986.83
41128	MEDICARE-REGULAR EMPLOYEES	\$ 72,914.68
41137	HRA EXPENSES/FUNDING	\$ 4,661.95
41139	RMSA EXPENSE	\$ 20,898.83
		\$ 3,081,348.21
		\$ 7,977,091.66
42010	OFFICIAL/ADMINISTRATIVE SVCS	\$ 14,053.65
42020	PROFESSIONAL SERVICES	\$ 33,168.80
42030	TECHNICAL SERVICES	\$ 12,556.49
42040	SHOP -MOTOR POOL ONLY!!!	\$ 139,314.34
43011	WATER/SEWER-UTILITIES	\$ 4,960.38
43012	GARBAGE-UTILITY	\$ 8,503.62
43021	DISPOSAL	\$ 1,792.00
43023	CUSTODIAL	\$ 10,560.00
43025	REPAIR & MAINT OUTSIDE	\$ 6,005.05
43026	LAUNDRY	\$ 3,417.59
43042	RENTAL OF EQUIP & VEHICLES	\$ 5,179.20
44016	RISK MGT-SELF INSUR.CLAIMS	\$ 3,507.21
44018	RISK MGT -CITY PROPERT DAMAGE	\$ 1,362.88
44020	COMMUNICATIONS	\$ 30,817.32
44021	POLICE/FIRE WIRELESS	\$ 2,804.24
44022	P.D. SPECIAL EVENT COSTS	\$ 2,647.31
44023	CANINE MAINTENANCE COSTS	\$ 6,993.25
44040	PRINTING & BINDING	\$ 3,098.32
44050	TRAVEL (MEALS,HOTL,PERDIEM)	\$ 1,284.09
44060	TRAINING/SEMINARS REGISTR,SUPP	\$ 1,551.12
44070	MEMBERSHIPS-DUES-SUBSCRIPTIONS	\$ 790.00
44080	POLICE OFFICERS STANDRD TRAIN	\$ 66,689.64
44081	SLEDNET EXPENSE	\$ 163,400.42
44082	TESTING -MEDICAL	\$ 2,876.76
44097	SAFETY EQUIPMENT -RISK MGMT	\$ 155.64
45010	GENERAL SUPPLIES WITHIN FY	\$ 44,754.88
45011	POSTAGE	\$ 5,590.88
45014	MEDICAL SUPPLIES	\$ 134.65
45015	AWARDS	\$ 1,551.61
45016	CLOTHING-UNIFORMS(REPLACEMENT)	\$ 2,409.82
45020	SNOW CHAINS	\$ -
45021	NATURAL GAS	\$ 5,090.24
45022	ELECTRICITY	\$ 33,637.65
45024	FUEL (GASOLINE)	\$ 109,333.04
46110	MACHINERY & EQUIPMENT (\$5,000)	\$ 10,374.40
46120	TOOLS, PARTS AND LEASES <\$5000	\$ 26,065.17
46121	FIRE EXTINGUISHERS	\$ -
46122	SOFTWARE PURCHASES/UPGRADES	\$ 1,503.15
46140	FURNITURE AND FIXTURES	\$ 2,095.97
50001	OPERATING TRANSFR OUT TO GEN F	\$ 5,193.51
		\$ 775,224.29
		\$ 8,752,315.95

Total Police

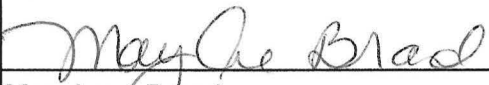

\$ 8,752,315.95

City of South Lake Tahoe
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 2012-13 Data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$187,355	\$187,355		
City Clerk	\$375,107	\$119,932	\$255,175	
City Attorney	\$966,382		\$966,382	
Risk Management	\$331,982		\$331,982	
City Manager	\$411,621		\$411,621	
Human Resources	\$326,577		\$326,577	
Accounting	\$741,972		\$741,972	
Treasurer	\$28,782			\$28,782
Purchasing	\$60,514		\$60,514	
Revenue Collection	\$357,521			\$357,521
Vacation Ordinance				
Information Systems	\$483,909		\$483,909	
Non-Departmental	\$794,460		\$794,460	
Emergency Perp	\$5,231			\$5,231
Community Marketing	\$141,579			\$141,579
GFR Transfers	\$7,323,107			\$7,323,107
Rent & Leases	\$277,140		\$277,140	
Sustainable SLT	\$38,840			\$38,840
Police	\$8,103,766			\$8,103,766
Fire	\$4,586,369			\$4,586,369
Public Works & Engineering	\$2,407,933			\$2,407,933
Facility Maintenance	\$400,265		\$400,265	
Planning	\$448,713			\$448,713
Golf Course	\$215,894			\$215,894
Park Areas & Campgrounds	\$501,743			\$501,743
Beaches & Parks & Rec	\$1,582,745			\$1,582,745
<hr/>				
Totals:	\$31,099,507	\$307,287	\$5,049,997	\$25,742,223

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$5,049,997}{\$31,099,507} =$$

16.24% city wide overhead rate
based on dollars of total expenditure

Claim for Payment Pursuant to Government Code Section 17561 ADMINISTRATIVE LICENSE SUSPENSION			For State Controller Use Only	
			(19) Program Number: 00246 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program 246
(01) Claimant Identification Number		9809886	(22) FORM 1,(04)(A)(1)(h)	
(02) Claimant Name		City of South Lake Tahoe	(23) FORM 1,(04)(A)(2)(h)	
Mailing Address		1901 Airport Road	(24) FORM 1,(04)(B)(1)(h)	
Street Address or P.O. Box		Suite 210		
City		South Lake Tahoe		
State CA		Zip Code 96150-7004		3,547
Type of Claim	Estimated Claim	Reimbursement Claim	(25) FORM 1,(06)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) FORM 1,(07)	93
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) FORM 1,(09)	1,968
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) FORM 1,(10)	
Fiscal Year of Cost	(06)	(12) 2011-12	(29)	
Total Claimed	(07)	(13) \$5,515	(30)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$551	(31)	
Less: Estimated Claim Payment Received		(15)	(32)	
Net Claimed Amount		(16) \$4,963	(33)	
Due from State	(08)	(17) \$4,963	(34)	
Due to State	(09)	(18)	(35)	
(38) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documents currently maintained by the claimant.</p> <p>The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statement. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Representative				
		Date Signed		
MaryAnne Brand		Telephone Number	(510) 542-6062	
Financial Services Manager		Email Address	mbrand@cityofslt.us	
Name of Contact Person for Claim		Telephone Number	E-Mail Address	
Annette S. Chinn (CRS)		(916) 939-7901	AChinnCRS@aol.com	

**MANDATED COSTS
ADMINISTRATIVE LICENSE SUSPENSION
CLAIM SUMMARY**

**FORM
ALS-1**

(01) Claimant City of South Lake Tahoe	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2011-12 (see FAM-27 for estimate)
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Claim Statistics

(03) Leave Blank

Direct Costs	Object Accounts							
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(04) Reimbursable Components	(a) Number of Cases	(b) Uniform Allowance Time (hours)	(c) Salary Hourly Rate	(d) Benefit Rate	(e) Subtotal Salaries <small>(a) x (b) x (c)</small>	(f) Subtotal Benefits <small>(e) x (d)</small>	(g) Materials & Supplies	(h) Total <small>(e) + (f) + (g)</small>
A. Minors Detained But Not Arrested								
1. Admonishing Drivers/Screening Tests on Minors (IV.A.1 & 2)		0.2667	\$40.14	68.3%				
2. Seizing Licenses & Serving Notice/ Completing Sworn Reports/Submitting Reports to DMV (IV.A.3 to A.5)		0.2500	\$40.14	68.3%				
B. Arrested Drivers for Violation of DUI Statues								
1. Seizing Licenses & Serving Notice/ Completing Sworn Reports/Submitting Reports to DMV (IV.B.1 to B.3)	210	0.2500	\$40.14	68.3%	\$2,107	\$1,439		\$3,547
C. Arrested Drivers for Controlled Substances								
1. Informing Arrested Drives of Sanctions		0.0083	\$40.14	68.3%				

(05) Total Direct Costs	\$2,107	\$1,439	\$3,547
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Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	<small>(from ICRP per OMB-A87) (Applied to Salaries)</small>	93.4%
(07) Total Indirect Costs	<small>Line (06) x line (05)(e)</small>	\$1,968
(08) Total Direct and Indirect Costs	<small>Line (05)(h) + line (07)</small>	\$5,515

Cost Reductions

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	NOTE: Grant funded arrests were removed from claim statistics

(11) Total Claimed Amount	<small>Line (08)- (line(09) + Line(10))</small>	\$5,515
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INDIRECT COST RATE PROPOSAL

City of South Lake Tahoe

Police

Fiscal Year

2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$4,513,498		\$1,273,104	\$3,240,394
Overtime	\$382,246			\$382,246
Benefits 68.3%	\$3,081,348		\$869,143	\$2,212,205
Total	\$7,977,092		\$2,142,247	\$5,834,844
Services & Supplies				
OFFICIAL/ADMINISTRATIVE SV	\$14,054		\$14,054	
PROFESSIONAL SERVICES	\$33,169			\$33,169
TECHNICAL SERVICES	\$12,556		\$12,556	
SHOP -MOTOR POOL ONLY!!!	\$139,314		\$139,314	
WATER/SEWER-UTILITIES	\$4,960		\$4,960	
GARBAGE-UTILITY	\$8,504		\$8,504	
DISPOSAL	\$1,792		\$1,792	
CUSTODIAL	\$10,560		\$10,560	
REPAIR & MAINT OUTSIDE	\$6,005		\$6,005	
LAUNDRY	\$3,418		\$3,418	
RENTAL OF EQUIP & VEHICLES	\$5,179		\$5,179	
RISK MGT-SELF INSUR.CLAIMS	\$3,507		\$3,507	
RISK MGT -CITY PROPERT DAM	\$1,363		\$1,363	
COMMUNICATIONS	\$30,817		\$30,817	
POLICE/FIRE WIRELESS	\$2,804			\$2,804
P.D. SPECIAL EVENT COSTS	\$2,647			\$2,647
CANINE MAINTENANCE COSTS	\$6,993			\$6,993
PRINTING & BINDING	\$3,098		\$3,098	
TRAVEL (MEALS,HOTL,PERDIE	\$1,284		\$1,284	
TRAINING/SEMINARS REGISTR	\$1,551		\$1,551	
MEMBERSHIPS-DUES-SUBSCR	\$790	\$790		
POLICE OFFICERS STANDRD T	\$66,690		\$66,690	
SLEDNET EXPENSE	\$163,400		\$163,400	
TESTING -MEDICAL	\$2,877		\$2,877	
SAFETY EQUIPMENT -RISK MG	\$156		\$156	
GENERAL SUPPLIES WITHIN F'	\$44,755		\$44,755	
POSTAGE	\$5,591		\$5,591	
MEDICAL SUPPLIES	\$135		\$135	
AWARDS	\$1,552		\$1,552	
CLOTHING-UNIFORMS(REPLAC	\$2,410		\$2,410	
SNOW CHAINS				
NATURAL GAS	\$5,090		\$5,090	
ELECTRICITY	\$33,638		\$33,638	
FUEL (GASOLINE)	\$109,333		\$109,333	
MACHINERY & EQUIPMENT (\$5	\$10,374	\$9,683	\$692	\$0
TOOLS, PARTS AND LEASES <	\$26,065		\$26,065	
FIRE EXTINGUISHERS				
SOFTWARE PURCHASES/UPGI	\$1,503	\$1,203	\$301	\$0
FURNITURE AND FIXTURES	\$2,096	\$1,797	\$299	\$0
OPERATING TRANSFR OUT TC	\$5,194		\$5,194	
Total	\$775,224	\$13,472	\$716,139	\$45,614
Capital Expenditures				
Total				
Total Expenditures	\$8,752,316	\$13,472	\$2,858,386	\$5,880,458

Cost Plan Costs				
Citywide Overhead = 16.24% of direct salaries	\$526,240		\$526,240	
Total	\$526,240		\$526,240	

Total Alloc. Indirect Costs	\$9,278,556	\$13,472	\$3,384,626	\$5,880,458
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ICRP RATE =	93.4%
<i>(Rate is Based on Salaries)</i>	

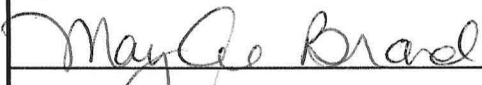
$\frac{\$3,384,626}{\$3,622,639} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$

POLICE (10002110-10002180)		ACTUAL FY 11-12
41015	REGULAR EMPLOYEES	\$ 4,447,831.37
41020	TEMPORARY/PART-TIME EMPLOYEES	\$ 65,666.44
		\$ 4,513,497.81
41040	OVERTIME	\$ 382,245.64
		\$ 382,245.64
41042	RETIREMENT PAYOUTS	\$ 114,235.00
41110	MEDICAL/DENTAL INSURANCE	\$ 913,572.58
41111	VISION INSURANCE	\$ 15,837.32
41112	LIFE INSURANCE	\$ 8,310.59
41113	LONG TERM DISABILITY INSURANCE	\$ 4,007.76
41114	SURVIVOR'S BENEFIT	\$ 1,525.83
41116	PERS EMPLOYER PORTION	\$ 1,474,335.58
41117	PERS EMPLOYEE PORTION/CITY PD	\$ 43,905.52
41118	TUITION REIMBURSEMENT	\$ 20,647.74
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41137	HRA EXPENSES/FUNDING	\$ 4,661.95
41139	RMSA EXPENSE	\$ 20,898.83
		\$ 3,081,348.21
		\$ 7,977,091.66
42010	OFFICIAL/ADMINISTRATIVE SVCS	\$ 14,053.65
42020	PROFESSIONAL SERVICES	\$ 33,168.80
42030	TECHNICAL SERVICES	\$ 12,556.49
42040	SHOP -MOTOR POOL ONLY!!!	\$ 139,314.34
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43012	GARBAGE-UTILITY	\$ 8,503.62
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43023	CUSTODIAL	\$ 10,560.00
43025	REPAIR & MAINT OUTSIDE	\$ 6,005.05
43026	LAUNDRY	\$ 3,417.59
43042	RENTAL OF EQUIP & VEHICLES	\$ 5,179.20
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44018	RISK MGT -CITY PROPERT DAMAGE	\$ 1,362.88
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44021	POLICE/FIRE WIRELESS	\$ 2,804.24
44022	P.D. SPECIAL EVENT COSTS	\$ 2,647.31
44023	CANINE MAINTENANCE COSTS	\$ 6,993.25
44040	PRINTING & BINDING	\$ 3,098.32
44050	TRAVEL (MEALS,HOTL,PERDIEM)	\$ 1,284.09
44060	TRAINING/SEMINARS REGISTR,SUPP	\$ 1,551.12
44070	MEMBERSHIPS-DUES-SUBSCRIPTIONS	\$ 790.00
44080	POLICE OFFICERS STANDRD TRAIN	\$ 66,689.64
44081	SLEDNET EXPENSE	\$ 163,400.42
44082	TESTING -MEDICAL	\$ 2,876.76
44097	SAFETY EQUIPMENT -RISK MGMT	\$ 155.64
45010	GENERAL SUPPLIES WITHIN FY	\$ 44,754.88
45011	POSTAGE	\$ 5,590.88
45014	MEDICAL SUPPLIES	\$ 134.65
45015	AWARDS	\$ 1,551.61
45016	CLOTHING-UNIFORMS(REPLACEMENT)	\$ 2,409.82
45020	SNOW CHAINS	\$ -
45021	NATURAL GAS	\$ 5,090.24
45022	ELECTRICITY	\$ 33,637.65
45024	FUEL (GASOLINE)	\$ 109,333.04
46110	MACHINERY & EQUIPMENT (\$5,000)	\$ 10,374.40
46120	TOOLS, PARTS AND LEASES <\$5000	\$ 26,065.17
46121	FIRE EXTINGUISHERS	\$ -
46122	SOFTWARE PURCHASES/UPGRADES	\$ 1,503.15
46140	FURNITURE AND FIXTURES	\$ 2,095.97
50001	OPERATING TRANSFR OUT TO GEN F	\$ 5,193.51
		\$ 775,224.29
		\$ 8,752,315.95
	Total Police	\$ 8,752,315.95

City of South Lake Tahoe
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 2012-13 Data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$187,355	\$187,355		
City Clerk	\$375,107	\$119,932	\$255,175	
City Attorney	\$966,382		\$966,382	
Risk Management	\$331,982		\$331,982	
City Manager	\$411,621		\$411,621	
Human Resources	\$326,577		\$326,577	
Accounting	\$741,972		\$741,972	
Treasurer	\$28,782			\$28,782
Purchasing	\$60,514		\$60,514	
Revenue Collection	\$357,521			\$357,521
Vacation Ordinance				
Information Systems	\$483,909		\$483,909	
Non-Departmental	\$794,460		\$794,460	
Emergency Perp	\$5,231			\$5,231
Community Marketing	\$141,579			\$141,579
GFR Transfers	\$7,323,107			\$7,323,107
Rent & Leases	\$277,140		\$277,140	
Sustainable SLT	\$38,840			\$38,840
Police	\$8,103,766			\$8,103,766
Fire	\$4,586,369			\$4,586,369
Public Works & Engineering	\$2,407,933			\$2,407,933
Facility Maintenance	\$400,265		\$400,265	
Planning	\$448,713			\$448,713
Golf Course	\$215,894			\$215,894
Park Areas & Campgrounds	\$501,743			\$501,743
Beaches & Parks & Rec	\$1,582,745			\$1,582,745
<hr/>				
Totals:	\$31,099,507	\$307,287	\$5,049,997	\$25,742,223

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$5,049,997}{\$31,099,507} = 16.24\% \text{ city wide overhead rate based on dollars of total expenditure}$$

Claim for Payment Pursuant to Government Code Section 17561 CRIME STATISTICS REPORTS FOR THE DOJ			For State Controller Use Only	
			(19) Program Number: 00310 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program 310
(01) Claimant Identification Number		9809886	(22) FORM (04)1.A(g)	
(02) Claimant Name		City of South Lake Tahoe	(23) FORM (04)2.A.1(g)	
Mailing Address		1901 Airport Road	(24) FORM (04)2.A.2(g)	27
Street Address or P.O. Box		Suite 210		
City		South Lake Tahoe		
State CA		Zip Code 96150-7004		27
Type of Claim	Estimated Claim	Reimbursement Claim	(25) FORM (04)2.A.3(g)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) FORM (04)2.B.1(g)	16,558
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) FORM (04)2.B.2(g)	2,680
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) FORM (04)2.C.1(g)	
Fiscal Year of Cost	(06)	(12) 2011-12	(29) FORM (04)2.C.2(g)	
Total Claimed	(07)	(13) \$29,999	(30) FORM (04)2.C.3(g)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$3,000	(31) FORM (04)2.D.1(g)	
Less: Estimated Claim Payment Received		(15)	(32) FORM (04)2.D.2(g)	
Net Claimed Amount		(16) \$27,000	(33) FORM (06)	93
Due from State	(08)	(17) \$27,000	(34) FORM (07)	10,707
Due to State	(09)	(18)	(35) FORM (09)	
			(35) FORM (10)	
(38) CERTIFICATION OF CLAIM				
In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.				
I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.				
The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.				
Signature of Authorized Representative			Date	
			Date Signed <u>2/6/14</u>	
MaryAnne Brand			Telephone Number (510) 542-6062	
Financial Services Supervisor			Email Address mbrand@cityofslt.us	
Name of Contact Person for Claim		Telephone Number	E-Mail Address	
Annette S. Chinn (CRS)		(916) 939-7901	AChinnCRS@aol.com	

**MANDATED COSTS
CRIME STATISTICS REPORTS FOR THE DOJ
CLAIM SUMMARY**

**FORM
1**

(01) Claimant City of South Lake Tahoe	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2011-12 <small>(see FAM-27 for estimate)</small>
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Claim Statistics

(03) Department	Police
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Direct Costs	Object Accounts
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(04) Reimbursable Components	(a)	(b)	(c & d)	(e)	(f)	(g)
	Salaries	Benefits	Services and Supplies	Fixed Assets	Travel	Total
1. ONE-TIME ACTIVITY						
A. Revise Policies and Procedures						
2. ON-GOING ACTIVITIES						

Reimbursable Period: FY 2001-02 through FY 2009-10

A. Homicide Reports (PC 13014)						
1. Extract Demographic Information	\$16	\$11				\$27
2. Monthly Report to DOJ	\$16	\$11				\$27
3. Verify/provide Additional Explanation						
B. Domestic Violence Related Calls for Assistance (PC 13730)						
1. Write Incident Report	\$9,838	\$6,720				\$16,558
2. Review and Edit Report	\$1,593	\$1,088				\$2,680

Reimbursable Period: FY 2004-05 beginning 01/01/05 through FY 2009-10

C. Hate Crime Reports (PC 13023)						
1. Extract Information from PD Records						
2. Monthly/ Annual Report to DOJ						
3. Verify/provide Additional Explanation						

Reimbursable Period: FY 2001-02 through FY 2004-05 (ending 12/31/04)

D. Firearm Reports (PC 12031)						
1. Extract Information from PD Records						
2. Report to Attorney General						

(05) Total Direct Costs	\$11,463	\$7,829				\$19,293
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Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	93.4%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	\$10,707
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	\$29,999

Cost Reductions

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	

(11) Total Claimed Amount	Line (08)- (line(09) + Line(10))	\$29,999
----------------------------------	----------------------------------	-----------------

**MANDATED COSTS
CRIME STATISTICS REPORTS FOR THE DOJ
CLAIM SUMMARY**

**FORM
AA-2**

(01) Claimant: City of South Lake Tahoe **(02) Fiscal Year Costs Were Incurred:** 2011-12

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

A. One-Time Costs

Policies and Procedures

B. On-Going Costs

Homicide Report Demographic Info Hate Crime Extract Info Fire Arm Report extract info

Homicide Monthly Report to DOJ Hate Crime Report to DOJ Firearm Report to DOJ

Homicide Additional Info & Explanation Hate Crime Additional Info

Domestic Violence - Write Incid. Report Domestic Violence Review & Edit Report

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
<p>Records Supervisor Extract demographic information from existing local records as required by state statute to report information to DOJ.</p>	\$32.34	68.3%	0.50	\$16	\$11				\$27
(05) Total			0.50	\$16	\$11			305	\$27

**MANDATED COSTS
CRIME STATISTICS REPORTS FOR THE DOJ
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<p>Records Supervisor Report the demographic information about the homicide victim and the person or persons charged with the crime to the DOJ.</p>	\$32.34	68.3%	0.50	\$16	\$11				\$27
(05) Total			0.50	\$16	\$11			306	\$27

**MANDATED COSTS
CRIME STATISTICS REPORTS FOR THE DOJ
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<p>Officer Write & type Domestic Violence Report as required by State Statutes.</p>	\$40.14	68.3%	245.10	\$9,838	\$6,720				\$16,558
(05) Total			245.10	\$9,838	\$6,720			307	\$16,558

**MANDATED COSTS
CRIME STATISTICS REPORTS FOR THE DOJ
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B. On-Going Costs

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Homicide Monthly Report to DOJ Hate Crime Report to DOJ Firearm Report to DOJ

Homicide Additional Info & Explanation Hate Crime Additional Info

Domestic Violence - Write Incid. Report **Domestic Violence Review & Edit Report**

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant Review and edit Domestic Violence Reports	\$46.57	68.3%	34.20	\$1,593	\$1,088				\$2,680
(05) Total			34.20	\$1,593	\$1,088				\$2,680

INDIRECT COST RATE PROPOSAL

City of South Lake Tahoe

Police

Fiscal Year
2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$4,513,498		\$1,273,104	\$3,240,394
Overtime	\$382,246			\$382,246
Benefits 68.3%	\$3,081,348		\$869,143	\$2,212,205
Total	\$7,977,092		\$2,142,247	\$5,834,844
Services & Supplies				
OFFICIAL/ADMINISTRATIVE SV	\$14,054		\$14,054	
PROFESSIONAL SERVICES	\$33,169			\$33,169
TECHNICAL SERVICES	\$12,556		\$12,556	
SHOP -MOTOR POOL ONLY!!!	\$139,314		\$139,314	
WATER/SEWER-UTILITIES	\$4,960		\$4,960	
GARBAGE-UTILITY	\$8,504		\$8,504	
DISPOSAL	\$1,792		\$1,792	
CUSTODIAL	\$10,560		\$10,560	
REPAIR & MAINT OUTSIDE	\$6,005		\$6,005	
LAUNDRY	\$3,418		\$3,418	
RENTAL OF EQUIP & VEHICLES	\$5,179		\$5,179	
RISK MGT-SELF INSUR.CLAIMS	\$3,507		\$3,507	
RISK MGT -CITY PROPERT DAM	\$1,363		\$1,363	
COMMUNICATIONS	\$30,817		\$30,817	
POLICE/FIRE WIRELESS	\$2,804			\$2,804
P.D. SPECIAL EVENT COSTS	\$2,647			\$2,647
CANINE MAINTENANCE COSTS	\$6,993			\$6,993
PRINTING & BINDING	\$3,098		\$3,098	
TRAVEL (MEALS,HOTL,PERDIE	\$1,284		\$1,284	
TRAINING/SEMINARS REGISTR	\$1,551		\$1,551	
MEMBERSHIPS-DUES-SUBSCR	\$790	\$790		
POLICE OFFICERS STANDRD T	\$66,690		\$66,690	
SLEDNET EXPENSE	\$163,400		\$163,400	
TESTING -MEDICAL	\$2,877		\$2,877	
SAFETY EQUIPMENT -RISK MG	\$156		\$156	
GENERAL SUPPLIES WITHIN F	\$44,755		\$44,755	
POSTAGE	\$5,591		\$5,591	
MEDICAL SUPPLIES	\$135		\$135	
AWARDS	\$1,552		\$1,552	
CLOTHING-UNIFORMS(REPLAC	\$2,410		\$2,410	
SNOW CHAINS				
NATURAL GAS	\$5,090		\$5,090	
ELECTRICITY	\$33,638		\$33,638	
FUEL (GASOLINE)	\$109,333		\$109,333	
MACHINERY & EQUIPMENT (\$5	\$10,374	\$9,683	\$692	\$0
TOOLS, PARTS AND LEASES <	\$26,065		\$26,065	
FIRE EXTINGUISHERS				
SOFTWARE PURCHASES/UPGI	\$1,503	\$1,203	\$301	\$0
FURNITURE AND FIXTURES	\$2,096	\$1,797	\$299	\$0
OPERATING TRANSFR OUT TC	\$5,194		\$5,194	
Total	\$775,224	\$13,472	\$716,139	\$45,614
Capital Expenditures				
Total				
Total Expenditures	\$8,752,316	\$13,472	\$2,858,386	\$5,880,458

Cost Plan Costs				
Citywide Overhead = 16.24% of direct salaries	\$526,240		\$526,240	
Total	\$526,240		\$526,240	

Total Alloc. Indirect Costs	\$9,278,556	\$13,472	\$3,384,626	\$5,880,458
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ICRP RATE =	93.4%
<i>(Rate is Based on Salaries)</i>	

$\frac{\$3,384,626}{\$3,622,639} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$

POLICE (10002110-10002180)		ACTUAL FY
		11-12
41015	REGULAR EMPLOYEES	\$ 4,447,831.37
41020	TEMPORARY/PART-TIME EMPLOYEES	\$ 65,666.44
		\$ 4,513,497.81
41040	OVERTIME	\$ 382,245.64
		\$ 382,245.64
41042	RETIREMENT PAYOUTS	\$ 114,235.00
41110	MEDICAL/DENTAL INSURANCE	\$ 913,572.58
41111	VISION INSURANCE	\$ 15,837.32
41112	LIFE INSURANCE	\$ 8,310.59
41113	LONG TERM DISABILITY INSURANCE	\$ 4,007.76
41114	SURVIVOR'S BENEFIT	\$ 1,525.83
41116	PERS EMPLOYER PORTION	\$ 1,474,335.58
41117	PERS EMPLOYEE PORTION/CITY PD	\$ 43,905.52
41118	TUITION REIMBURSEMENT	\$ 20,647.74
41119	UNEMPLOYMENT INSURANCE	\$ 75,508.00
41120	WORKER'S COMPENSATION INSURANCE	\$ 310,986.83
41128	MEDICARE-REGULAR EMPLOYEES	\$ 72,914.68
41137	HRA EXPENSES/FUNDING	\$ 4,661.95
41139	RMSA EXPENSE	\$ 20,898.83
		\$ 3,081,348.21
		\$ 7,977,091.66
42010	OFFICIAL/ADMINISTRATIVE SVCS	\$ 14,053.65
42020	PROFESSIONAL SERVICES	\$ 33,168.80
42030	TECHNICAL SERVICES	\$ 12,556.49
42040	SHOP -MOTOR POOL ONLY!!!	\$ 139,314.34
43011	WATER/SEWER-UTILITIES	\$ 4,960.38
43012	GARBAGE-UTILITY	\$ 8,503.62
43021	DISPOSAL	\$ 1,792.00
43023	CUSTODIAL	\$ 10,560.00
43025	REPAIR & MAINT OUTSIDE	\$ 6,005.05
43026	LAUNDRY	\$ 3,417.59
43042	RENTAL OF EQUIP & VEHICLES	\$ 5,179.20
44016	RISK MGT-SELF INSUR.CLAIMS	\$ 3,507.21
44018	RISK MGT -CITY PROPERT DAMAGE	\$ 1,362.88
44020	COMMUNICATIONS	\$ 30,817.32
44021	POLICE/FIRE WIRELESS	\$ 2,804.24
44022	P.D. SPECIAL EVENT COSTS	\$ 2,647.31
44023	CANINE MAINTENANCE COSTS	\$ 6,993.25
44040	PRINTING & BINDING	\$ 3,098.32
44050	TRAVEL (MEALS,HOTL,PERDIEM)	\$ 1,284.09
44060	TRAINING/SEMINARS REGISTR.SUPP	\$ 1,551.12
44070	MEMBERSHIPS-DUES-SUBSCRIPTIONS	\$ 790.00
44080	POLICE OFFICERS STANDRD TRAIN	\$ 66,689.64
44081	SLEDNET EXPENSE	\$ 163,400.42
44082	TESTING -MEDICAL	\$ 2,876.76
44097	SAFETY EQUIPMENT -RISK MGMT	\$ 155.64
45010	GENERAL SUPPLIES WITHIN FY	\$ 44,754.88
45011	POSTAGE	\$ 5,590.88
45014	MEDICAL SUPPLIES	\$ 134.65
45015	AWARDS	\$ 1,551.61
45016	CLOTHING-UNIFORMS(REPLACEMENT)	\$ 2,409.82
45020	SNOW CHAINS	\$ -
45021	NATURAL GAS	\$ 5,090.24
45022	ELECTRICITY	\$ 33,637.65
45024	FUEL (GASOLINE)	\$ 109,333.04
46110	MACHINERY & EQUIPMENT (\$5,000)	\$ 10,374.40
46120	TOOLS, PARTS AND LEASES <\$5000	\$ 26,065.17
46121	FIRE EXTINGUISHERS	\$ -
46122	SOFTWARE PURCHASES/UPGRADES	\$ 1,503.15
46140	FURNITURE AND FIXTURES	\$ 2,095.97
50001	OPERATING TRANSFR OUT TO GEN F	\$ 5,193.51
		\$ 775,224.29
Total Police		\$ 8,752,315.95

City of South Lake Tahoe
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 2012-13 Data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$187,355	\$187,355		
City Clerk	\$375,107	\$119,932	\$255,175	
City Attorney	\$966,382		\$966,382	
Risk Management	\$331,982		\$331,982	
City Manager	\$411,621		\$411,621	
Human Resources	\$326,577		\$326,577	
Accounting	\$741,972		\$741,972	
Treasurer	\$28,782			\$28,782
Purchasing	\$60,514		\$60,514	
Revenue Collection	\$357,521			\$357,521
Vacation Ordinance				
Information Systems	\$483,909		\$483,909	
Non-Departmental	\$794,460		\$794,460	
Emergency Perp	\$5,231			\$5,231
Community Marketing	\$141,579			\$141,579
GFR Transfers	\$7,323,107			\$7,323,107
Rent & Leases	\$277,140		\$277,140	
Sustainable SLT	\$38,840			\$38,840
Police	\$8,103,766			\$8,103,766
Fire	\$4,586,369			\$4,586,369
Public Works & Engineering	\$2,407,933			\$2,407,933
Facility Maintenance	\$400,265		\$400,265	
Planning	\$448,713			\$448,713
Golf Course	\$215,894			\$215,894
Park Areas & Campgrounds	\$501,743			\$501,743
Beaches & Parks & Rec	\$1,582,745			\$1,582,745
<hr/>				
Totals:	\$31,099,507	\$307,287	\$5,049,997	\$25,742,223

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$5,049,997}{\$31,099,507} =$$

16.24% city wide overhead rate
based on dollars of total expenditure

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 4, 2022, I served the:

- **Claimant's Late Comments on the Draft Proposed Decision filed October 4, 2022**

Interagency Child Abuse and Neglect Investigation Reports (ICAN), 20-0022-I-02 Penal Code Sections 11165.9, 11166, 11166.2, 11166.9¹, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29);² "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)
Fiscal Years: 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, and 2011-2012
City of South Lake Tahoe, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 4, 2022 at Sacramento, California.



Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

¹ Renumbered as Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

² The substantive requirements of section 903 are now found at section 902, pursuant to amendments effected by Register 2010, Number 2.

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/9/22

Claim Number: 20-0022-I-02

Matter: Interagency Child Abuse and Neglect Reports (ICAN)

Claimant: City of South Lake Tahoe

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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