

RECEIVED
January 29, 2015
Commission on
State Mandates

January 28, 2015

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

Re: Incorrect Reduction Claim (IRC)

Sexually Violent Predators Program, 07-4509-I-02

Chapter 762 and 763, Statutes of 1995, and

Chapter 4, Statues of 1996

Fiscal Years: 1998-1999, 1999-2000, 2000-01

Santa Clara County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

JLS/sk

15004

RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY SANTA CLARA COUNTY

Sexually Violent Predators Program

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Note: References to Exhibits relate to the county's IRC filed on July 25, 2007, as follows:	ows:
• Exhibit A – PDF page 17	
• Exhibit B – PDF page 51	
• Exhibit C – PDF page 65	
• Exhibit D – PDF page 73	
• Exhibit E – PDF page 86	
• Exhibit F – PDF page 119	
• Exhibit G – PDF page 289	
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Tab 1

1 2 3 4	OFFICE OF THE STATE CONTROLLER Division of Audits 3301 C Street, Suite 725 Sacramento, CA 94816 Telephone No.: (916) 324-8907	
5	BEFOR	RETHE
6	COMMISSION ON S	STATE MANDATES
7	STATE OF C	CALIFORNIA
8		
9		
10 11	INCORRECT REDUCTION CLAIM (IRC) ON:	No.: IRC 07-4509-I-02
12	Sexually Violent Predators Program	AFFIDAVIT OF BUREAU CHIEF
13	Chapter 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996	
14	SANTA CLARA COUNTY, Claimant	
15		
16 17	I, Jim L. Spano, make the following declarate	ions:
18	1) I am a employee of the State Controller's	Office and am over the age of 18 years.
19	I am currently employed as a bureau chie Before that, I was employed as an audit n	· · · · · · · · · · · · · · · · · · ·
20 21	3) I am a California Certified Public Account	ntant.
22	4) I reviewed the work performed by the Sta	ate Controller's Office auditor.
23	5) Any attached copies of records are true concentration or retained at our place of business	opies of records, as provided by Santa Clara ss.
24 25		ment, along with any attached supporting ner documents relating to the above-entitled

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7) A field audit of the claims for fiscal year (FY) 1998-99, FY 1999-2000 and FY 2000-01 commenced on August 5, 2002, and ended on September 29, 2003.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: January 28, 2015

OFFICE OF THE STATE CONTROLLER

By: ____

Jim L. Spano, Chief

Mandated Cost Audits Bureau

Division of Audits

State Controller's Office

Tab 2

STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE TO THE INCORRECT REDUCTION CLAIM BY SANTA CLARA COUNTY

For Fiscal Year (FY) 1998-99, FY 1999-2000, and FY 2000-01

Sexually Violent Predators Program Chapter 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Santa Clara County submitted on July 25, 2007. The State Controller's Office (SCO) audited the county's claims for costs of the legislatively mandated Sexually Violent Predators Program for the period of July 1, 1998, through June 30, 2001. The SCO issued its final report on July 30, 2004 (Exhibit A).

The county submitted reimbursement claims totaling \$1,228,958—\$248,744 for fiscal year (FY) 1998-99 (Exhibit E), \$531,117 for FY 1999-2000 (\$532,117 less a \$1,000 late filing penalty) (Exhibit F), and \$449,097 for FY 2000-01 (Exhibit G). Subsequently, the SCO audited these claims and determined that \$1,025,595 is allowable and \$203,363 is unallowable. The costs were unallowable because:

- 1. The county understated the countywide average annual productive hours that it used to calculate productive hourly wage rates.
- 2. The county overstated and understated employees' annual salaries and benefit rates that it used to calculate productive hourly wage rates.
- 3. The county claimed non-reimbursable training time.
- 4. The county claimed hours that its records did not support.
- 5. The county claimed duplicate hours.
- 6. The county claimed training time that its records did not support.
- 7. The county claimed unsupported salary and benefit costs related to inmate transportation.

The State paid the county \$1,025,595. The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed		Allowable per Audit		Audit Adjustments		Reference	
July 1, 1998, through June 30, 1999								
Salaries Benefits Services and supplies	\$	47,220 13,631 172,335	\$	44,361 12,737 170,565	\$	(2,859) (894) (1,770)	Finding 1 Finding 1 Finding 2	
Subtotals Indirect costs		233,186 15,558		227,663 13,445		(5,523) (2,113)	Findings 1, 3	
Total claimed cost Less late filing penalty		248,744		241,108		(7,636)		
Total net claim Less amount paid by the State Allowable costs claimed in excess of (less than) amou	\$ nt p	248,744 paid	\$	241,108 (241,108) ¹	\$	(7,636)		

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference
July 1, 1999, through June 30, 2000				
Salaries Benefits Services and supplies	\$ 158,129 35,444 272,002	\$ 111,517 24,555 264,193	\$ (46,612) (10,889) (7,809)	Finding 1 Finding 1 Finding 2
Subtotals Indirect costs	465,575 66,542	400,265 45,632	(65,310) (20,910)	Findings 1, 3
Total claimed cost Less late filing penalty	532,117 (1,000)	445,897 (1,000)	(86,220)	
Total net claim Less amount paid by the State	\$ 531,117	444,897 (444,897) ¹	\$ (86,220)	
Allowable costs claimed in excess of (less than) amou	ınt paid	<u>\$</u>		
July 1, 2000, through June 30, 2001				
Salaries Benefits Services and supplies	\$ 162,011 39,813 174,641	\$ 103,669 23,817 168,365	\$ (58,342) (15,996) (6,276)	Finding 1 Finding 1 Finding 2
Subtotals Indirect costs	376,465 72,632	295,851 43,739	(80,614) (28,893)	Findings 1, 3
Total claimed cost Less late filing penalty	449,097	339,590	(109,507)	
Total net claim Less amount paid by the State	\$ 449,097	339,590 (339,590) ¹	\$ (109,507)	
Allowable costs claimed in excess of (less than) amou	ınt paid	<u>\$</u>		
Summary: July 1, 1998, through June 30, 2001				
Salaries Benefits Services and supplies	\$ 367,360 88,888 618,978	\$ 259,547 61,109 603,123	\$ (107,813) (27,779) (15,855)	
Subtotals Indirect costs	1,075,226 154,732	923,779 102,816	(151,447) (51,916)	
Total claimed cost Less late filing penalty	1,229,958 (1,000)	1,026,595	(203,363)	
Total net claim Less amount paid by the State	\$ 1,228,958	1,025,595 (1,025,595)	\$ (203,363)	
Total allowable costs claimed in excess of (less than)	amount paid	<u>\$</u>		

Payment information is current as of January 15, 2015.

The county's IRC addresses only item 1 above, the understated countywide annual productive hours that the county used to calculate productive hourly wage rates. The county believes that its productive hourly wage rates are properly calculated and documented. This issue resulted in unallowable salaries, benefits, and indirect costs totaling \$20,520, \$4,670, and \$8,805, respectively. The county's IRC does not contest the remaining audit adjustments totaling \$169,368. However, the county's IRC erroneously states that the SCO incorrectly reduced the county's claim by \$203,363, which is the total audit adjustment for the audit period. In its draft audit report response (**Exhibit H**), the county agreed to all other issues in the audit report. Therefore, our response addresses only the understated countywide average annual productive hours.

I. SEXUALLY VIOLENT PREDATOR PROGRAM CRITERIA

Parameters and Guidelines

On September 24, 1998, the Commission on State Mandates (Commission) adopted parameters and guidelines for Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996 (Exhibit C).

The program's parameters and guidelines, Section V, Claim Preparation and Submission, identify the supporting documentation required for reimbursement claims as follows:

V. Claim Preparation and Submission

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personal services include compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

The parameters and guidelines, Section VI, Supporting Data, identifies requirements for source documents as follows:

VI.Supporting Data

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The September 2001 general claiming instructions, section 7, subdivision A (**Tab 3**), provide instructions for calculating productive hourly rates. The September 2001 claiming instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the county filed its FY 1998-99, FY 1999-2000, and FY 2000-01 mandated cost claims. In November 1998, the SCO issued claiming instructions specific to the Sexually Violent Predator Program.

II. THE COUNTY UNDERSTATED COUNTYWIDE ANNUAL PRODUCTIVE HOURS USED TO CALCULATE PRODUCTIVE HOURLY WAGE RATES

Issue

The county's IRC contests one issue within Finding 1 of the SCO's final audit report issued July 30, 2004. The SCO concluded that the county overstated allowable salaries and benefits by a total of \$25,190 for the audit period (Tab 4). Related unallowable indirect costs totaled \$8,805. This overstatement occurred because the county understated countywide average annual productive hours in its calculation of productive hourly rates in each fiscal year. The county believes that the computation of productive hourly rates was proper.

SCO Analysis:

For FY 1999-2000 and FY 2000-01, the county incorrectly calculated countywide average annual productive hours because it deducted hours applicable to authorized employee break time and training.

The county deducted hours applicable to break time based on authorized break time rather than actual break time taken. Furthermore, the county's accounting system did not accurately account for break time taken, did not adjust for employees who worked less than 8-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities.

The county deducted training time based on hours required by employees' bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended. In addition, the deducted training hours benefited specific departments' employee classifications rather than benefiting all departments. Furthermore, the county did not adjust for training time directly charged to program activities during the audit period.

County's Response

1. The County's Productive Hourly Rate Computation Complies With The SCO-Issued General Claiming Instructions.

The computation of an annual productive hourly rate used by the County removes non-productive time spent on authorized breaks, training, and staff meetings. The resulting total countywide annual productive hours of 1571 is the basis for the annual productive hourly rate used in the County's claim.

The Mandated Cost Manual for Local Agencies addresses the productive hourly rate computation....

The SCO's final audit fails to acknowledge that the Manual allows the productive hourly rate to be calculated in one of three ways – the use of 1800 hours is not the only approved approach. Indeed, the Manual clearly states that use of countywide average annual productive hours is also an approved method. The County calculated such average annual productive hours fully complying with the Claiming Instructions as issued. The County cannot and should not be penalized for availing itself of an approved methodology.

To date, the SCO has not been able to cite any authority for why the County's approach to calculating its productive hourly rate is improper.

2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The County submits, on average, 25 to 30 claims annually. As these claims are prepared by up to 20 different staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation. . . .

In establishing its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. For example, the County removed time spent in training and on breaks. This methodology ensures greater accuracy — the more accurate the computational factors are; the more accurate the result. Indeed, in response to the SCO's final audit report, the County, has made further adjustments solidifying the precision of its computation.

The SCO's main complaint seems to be that the County used authorized break times and required training times rather than actual times spent on these activities. This argument lacks merit.

State law requires that workers be given two fifteen minute break periods per day and presumably the County employees take them. The presumption that these break times are taken is no different from the presumption that paid holidays, which are specifically set forth as properly included by the SCO's Mandated Cost Manual, are also taken. Instead of making the presumption, the SCO would have the County mount a clock-in, clock-out system for breaks to ensure that the break times do not actually add up to 28 or 32 minutes daily. Such an expenditure of time and costs is unwarranted in light of the statistically invalid difference that may be found between actual break time and the time legally allotted.

The same argument applies with even greater force with regard to the presumption that County employees will undertake the necessary training required for licensure or certification. Such education is even more likely to be pursued because of its impact on the employees' license or certification and ultimately, their ability to practice in their field of training.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's state mandate claiming instructions. The productive hourly rates used by the County in this claim are fully documented and were accurately calculated by the County Controller's Office. All supporting documents for the calculation of countywide productive hours were provided during the state audit.

Further, as shown in the December 27, 2001 from the County Controller to the SCO, the State was notified years ago that the County was electing to use an SCO-approved productive hourly rate methodology in its state mandated claiming procedures. A true and correct copy of this letter is attached hereto as Exhibit I and is incorporated herein by reference. The County reported that the switch to a countywide methodology for calculating an average productive hours per position would improve state mandate claming accuracy, consistency, documentation, and facilitate the

State audit function. Consequently, more than 50 claims were submitted and accepted during 2002 and 2003 using this methodology. Furthermore, the State Controller has accepted the County's use of countywide productive hours for state mandated claims as evidenced by an e-mail from Jim Spano dated February 6, 2004, a true and correct copy of which is attached hereto as Exhibit J and is incorporated herein by reference.

SCO's Comment

1. The county erroneously states that our final audit report failed to acknowledge the alternative methodologies available to calculate productive hourly wage rates. We agree that the SCO's mandated cost manual does allow the county to calculate productive hourly wage rates using countywide average annual productive hours. We did not adjust the county's annual productive hours to 1,800 hours; therefore, the county's comments about being "forced to utilize" that methodology are incorrect.

The county states that, "The County cannot and should not be penalized for availing itself of an approved, though not often used, option." The county also states that it calculated its average annual productive hours "fully complying with Claiming Instructions as issued." The county has not been "penalized" for using an approved methodology. We disagree that the county's calculations fully comply with the claiming instructions and the program's parameters and guidelines. Our audit report identifies why the county's calculation is improper.

2. The county's response fails to address the primary audit issues. The county presents an invalid argument that "the SCO would have the County mount a clock-in, clock-out system for breaks." Our audit report includes no such suggestion.

The county deducted authorized break time rather than actual break time taken. The county states that employees presumably took authorized breaks and notes that "The presumption that these breaks were taken is no different from the presumption that paid holidays... were also taken." We disagree. Employees do not report any hours worked during paid holidays. Conversely, the fact that employees are *authorized* to take break time is not evidence that employees actually took break time. It is irrelevant whether the county has correctly presumed that all employees take all authorized break time.

In its response to our audit of its Child Abduction and Recovery Program on January 11, 2006 (Tab 5), the county stated "The County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims. . ." [emphasis added]. This does not constitute consistent break time accounting for all county programs (mandated and non-mandated). The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked or otherwise reflect actual break time taken. Furthermore, when calculating the break time deduction for average annual productive hours, the county did not address instances in which employees work less than eight hours a day and did not address employees who work alternate work schedules. Duplicate reimbursed hours result when employees charge eight hours daily to program activities, yet the county identifies 0.5 hours daily as nonproductive time in its calculation of countywide average annual productive hours (Tab 6).

Regarding training hours deducted, the county should not deduct training time that benefits specific departments or training common to all departments when calculating the countywide productive hours. The county is indirectly claiming reimbursement for ineligible training time

by excluding training hours from the county's annual productive hours calculation. Training specifically related to the mandated program is eligible for reimbursement only if it is specifically identified in the parameters and guidelines as a reimbursable activity. In that case, the mandate-related training should be claimed as a direct cost to the mandated program.

The SCO's claiming instructions do not identify training and authorized break time as deductions from total hours for calculating productive hours. The county cannot infer that the SCO accepted its methodology simply because the county notified the SCO of its methodology on December 27, 2001. In addition, the county erroneously states that the SCO accepted claims that the county submitted using this methodology in 2002 and 2003. We audited other county mandated programs and reported this issue in those audit reports. The additional programs audited are: Domestic Violence Treatment Services, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Open Meetings Act, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Absentee Ballots, July 1, 2000, through June 30, 2003, report issued June 30, 2005; and Child Abduction and Recovery, July 1, 1999, through June 30, 2002, report issued March 17, 2006.

Furthermore, the county indicated that the SCO accepted the county's methodology in an email from the SCO dated February 6, 2004 (Exhibit J). We disagree. While the SCO agreed with the concept of countywide average annual productive hours, the SCO did not concur with the specific methodology presented. The SCO's email states:

The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandated and nonmandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes guidelines for preparing mandated cost claims, does not identify the time spent on training and authorized breaks as deductions (excludable components) from total hours when computing productive hours. However, if a county chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit period include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreements and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

III. CONCLUSION

The State Controller's Office audited Santa Clara County's claims for costs of the legislatively mandated Sexually Violent Predators Program (Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996) for the period of July 1, 1998, through June 30, 2001. The county claimed \$1,228,958 (\$1,229,958 less a \$1,000 penalty for filing late claims) for the mandated program. Our audit disclosed that \$1,025,595 is allowable and \$203,363 is unallowable. The costs are unallowable because the county claimed overstated and non-reimbursable costs.

Of the total unallowable costs, \$33,995 is attributable to the understated countywide average annual productive hours. For FY 1999-2000 and FY 2000-01, the county incorrectly calculated countywide average annual productive hours because it deducted hours applicable to authorized employee break time and training.

The Commission on State Mandates should find that: (1) the SCO correctly reduced the county's FY 1998-99 claim by \$7,636; (2) the SCO correctly reduced the county's FY 1999-2000 claim by \$86,220; and (3) the SCO correctly reduced the county's FY 2000-01 claim by \$109,507.

IV. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on \mathcal{L}_{away} 28, 2015, at Sacramento, California, by:

Jim L. Spano, Chief

Mandated Cost Audits Bureau

Division of Audits

State Controller's Office

Tab 3

7. Direct Costs

A. Direct Labor - Determine a Productive Hourly Rate

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800 * hours to compute the productive hourly rate.

If actual annual productive hours are chosen, show the factors affecting total hours worked.

The following method is used to convert a biweekly salary to an equivalent productive hourly rate for a 40 hour week.

(Biweekly Salary x 26) / 1,800 * = Equivalent Productive Hourly Rate

If, for example, the salary for a particular job title was \$935.00 biweekly, the equivalent productive hourly rate would be:

 $($935 \times 26) / 1,800 * = 13.51 Equivalent Productive Hourly Rate

The same methodology may be used to convert weekly, monthly or other salary periods:

- Convert the salary to an annual rate.
- Divide by the allowable annual productive hours for that position.
- * 1,800 annual productive hours include:
 - Paid holidays
 - Vacation earned
 - Sick leave taken
 - Informal time off
 - Jury duty
 - Military leave taken.

B. Calculating an Average Productive Hourly Rate

In those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

Example: Average Productive Hourly Rate Computation

	Average <u>Time</u>	Productive Hourly Rate	Total Cost by Employee
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

Average Productive Hourly Rate is \$45.88/5.50 hrs. = \$8.34

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Tab 4

IRC SUMMARY - Disputed Findings

Component	W/P Ref	Disputed Amount
Finding 1*		
Understated countywide productive hours		
Salaries and Benefits	1G3	\$ 25,190
Indirect Costs	1G3	 8,805
Total		\$ 33,995

* The total amount of Finding 1 is \$184,123 (below), however, the county is only disputing the portion associated with the Understatement of Countywide Productive Hours.

Finding 1	Amount
Salaries:	\$ 107,813
Benefits:	27,779
Indirect Costs:	48,531
Total:	\$ 184,123

w/p ref: 1G1

161/3 as 1/ay OP/lod

Santa Clara County Sexually Violent Predators Program Analysis of Claimed Costs Audit Period from July 1, 1998, through JUNE 30, 2001 S03-MCC-0003

Cost Elements	<u>Costs</u> <u>Claimed</u>	Allowable Per Audit	<u>Audit</u> <u>Adjustments</u>
July 1,1998 through June 30, 1999	· err. See management of post of the company of the	16115	
Salaries Benefits Services and Supplies Total Direct Costs Indirect Costs Total Claimed Cost Less 10% Late Penalty Total Net Claim	\$ 47,220 13,631 172,335 \$ 233,186 15,558 \$ 248,744 \$ 248,744	\$ 44,361 12,737 170,565 \$ 227,663 13,445 \$ 241,108 - \$ 241,108	\$ (2,859) (C/12 (894) (1,770) \$ (5,523) (2,113) \$ (7,636)
July 1,1999 through June 30, 2000	<i>f</i>	16116	
Salaries Benefits Services and Supplies Total Direct Costs Indirect Costs Total Claimed Cost Less 10% Late Penalty Total Net Claim	\$ 158,129 35,444 272,002 \$ 465,575 66,542 \$ 532,117 (1,000) \$ 531,117	\$ 111,517 24,555 264,193 \$ 400,265 45,632 \$ 445,897 (1,000) \$ 444,897	\$ (46,612)\[(10,889)\] \(\frac{(7,809)}{(20,910)}\] \(\frac{(86,220)}{(86,220)}\]
July 1,2000 through June 30, 2001		6117	
Salaries Benefits Services and Supplies Total Direct Costs Indirect Costs Total Claimed Cost Less 10% Late Penalty Total Net Claim	\$ 162,011 39,813 174,641 \$ 376,465 72,632 \$ 449,097 \$ 449,097	\$ 103,669 23,817 168,365 \$ 295,851 43,739 \$ 339,590	\$ (58,342) [14] 2 (15,996) [14] 2 (6,276) \$ (80,614) (28,893) \$ (109,507) \$ (109,507)
Summary: July 1,1998 through June 30, 2001	. 1	61/4	
Salaries Benefits Services and Supplies Total Direct Costs Indirect Costs Total Claimed Cost Less 10% Late Penalty Total Net Claim	\$ 367,360 88,888 618,978 \$ 1,075,226 154,732 \$ 1,229,958 (1,000) \$ 1,228,958	\$ 259,547 61,109 603,123 \$ 923,779 102,816 \$ 1,026,595 (1,000) \$ 1,025,595	\$ (107,813) (27,779) (15,855) \$ (151,447) (51,916) \$ (203,363) \$ (203,363)

Summary of Examination

	4	1998/99-2000/0	01 Claimed Costs		B	1998/99-2000-01	Allowable Costs		ر ئے	98/99-2000/01 (Ingliguable Co	nto.
	Salaries	Benefits	Services and Supplies	Total	Salaries	Benefits	Services and Supplies	Total	Salaries	Benefits	Services and Supplies	Total
District Attorney	\$ 193,516	\$ 44,956	\$ 1,958	\$ 240,430	\$ 150,352	\$ 34,842	\$ 1,574	\$ 186,768	\$ 43,164	\$ 10,114	\$ 384	\$ 53,662
Public Defender	148,505	35,275	39,710	223,490	109,195	26,267	33,445	168,907	39,310	9,008	6,265	54,583
Sheriff	25,339	8,657	3,787	37,783	-	-	_	-	25,339	8,657	3,787	37,783
Corrections			573,523	573,523			568,104				5,419	5,419
Total Direct Costs	\$ 367,360	\$ 88,888	\$ 618,978	\$ 1,075,226	\$ <u>259,547</u>	\$ 61,109	\$ 603,123	\$ 923,779	\$ 107,813	\$ 27,779	\$ 15,855	\$ 151,447
DA Indirect Costs PD Indirect Costs Sheriff Indirect Costs Total Indirect Costs Total Increased Costs		(1	/a1/3	76,172 65,206 13,354 154,732 164 / 5 \$1,229,958		(51)		55,396 47,420 - 102,816 i -://3 \$1,026,595				20,776 17,786 13,354 51,916
				***	201			ψ 1,020,090	31			\$ 203,363

Summary of Examination

									C 1998-99 Unallowable Costs			
			Services and				Services and				Services and	
	Salaries	Benefits	Supplies	Total	Salaries	Benefits	Supplies	Total	Salaries	Benefits	Supplies	Total
District Attorney	3/3/3 25,637	3/3/3	\$ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$ 33,379	\$ 24,615	36/3 \$\(^6,796\)	\$ 14/319	\$ 31,730	\$ 1,022	\$ 309	\$ 318	\$ 1,649
Public Defender	21,583	6,526	1,535	29,644	-19,746	5,941	1,535	27,222	1,837	585	-	2,422
Corrections			170,163	170,163			168,711	168,711			1,452	1,452
Total Direct Costs	\$ 47,220	\$ 13,631	\$ 172,335	\$ 233,186	\$ 44,361	\$ 12,737	\$ 170,565	\$ 227,663	2,859	894	\$ 1,770	5,523
DA Indirect Costs PD Indirect Costs Total Indirect Costs		1671	13	9,037 6,521 15,558		16	-1/3	7,486 5,959 13,445			3	F/2 1,551 562 2,113
Total Increased Costs				\$ 248,744				\$ 241,108				\$ 7,636

C= A-B

Summary of Examination

	A 1999-2000 Claimed Costs					3 1999-2000 Allowable Costs					1999-2000 Unallowable Costs				
	Salaries	Benefits	Services and Supplies	Total	Salaries	Benefits	Services and Supplies	Total	Salaries	Benefits	Services and Supplies	Total			
District Attorney	\$ 80,660	36/3	3 14 768	\$ 99,451	\$ 64,112	\$ 14,177	3 4 768	\$ 79,057	\$ 16,548	\$ 3,846	\$ -	\$ 20,394			
Public Defender	74,567	16,512	12,533	103,612	16147,405	10,378	7,668	65,449	27,162	6,134	4,867	38,163			
Sheriff	2,902	909	460	4,271	-	-	-	-	2,902	909	460	4,271			
Corrections			258,241	258,241			255,759	255,759			2,482	2,482			
Total Direct Costs	\$ 158,129	\$ <u>35,444</u>	\$ 272,002	\$ 465,575	\$ <u>111,517</u>	\$ 24,555	\$ 264,193	\$ 400,265	\$ 46,612	\$ 10,889	\$ 7,809	\$ 65,310			
DA Indirect Costs PD Indirect Costs Sheriff Indirect Costs Total Indirect Costs		16	a113	31,381 33,881 1,280 66,542		16	11 3	24,137 21,495 - 45,632			ilal/	8 7,244 12,386 - 1,280 20,910			
Total Increased Costs				\$ 532,117				\$ 445,897				86,220			

C = A-B

Summary of Examination

	<u>A</u>	2000-01 Cl	aimed Costs		B	2000-01 All	owable Costs		C	2000 04 11	U	
	•		Services and				Services			2000-01 Ona	llowable Costs Services	
	Salaries	Benefits	Supplies	Total	Salaries	Benefits	and Supplies	Total	Salaries	Benefits	and Supplies	Total
District Attorney	\$ 87,219	\$ 19,828	\$ 553	\$ 107,600	\$ 61,625	\$ 13,869	3\$15 487	\$ 75,981	\$ 25,594	\$ 5,959	\$ 66	
Public Defender	52,355	12,237	25,642	90,234	161/42,044	9,948	24,244	76,236	10,311	2,289	1,398	\$ 31,619 13,998
Sheriff	22,437	7,748	3327	33,512	-	-	-	-	22,437	7,748	3,327	33,512
Corrections			145,119	145,119			143,634	143,634			1,485	
Total Direct Costs	\$ 162.011	\$ 39,813	\$ 174,641	\$ 376,465	\$ 103,669	\$ 23,817	\$ 168,365	\$ 295,851	\$ 58,342	\$ 15,996	\$ 6,276	1,485 \$ 80,614
DA Indirect Costs PD Indirect Costs Sheriff Indirect Costs Total Indirect Costs		161	13	35,754 24,804 12,074 72,632		1611	3	23,773 19,966 - 43,739			161/2	11,981 4,838 12,074 28,893
Total Increased Cost				\$ 449,097				\$ 339,590				\$ 109,507

C = A-R

Santa Clara County Sexually Violent Predators Program Audit Period from July 1, 1998 through June 30, 2001 Audit ID# S03-MCC-0003

Summary of Total Disallowed Indirect Costs

		FY 1998-	99	
		Departments		
	District Attorney	Public Defender	Sheriff	Total
Adjustment due to overstated salaries and benefits Adjustment due to overstated indirect cost rates	(\$367) (\$1,184)	161/12(\$562)	\$ -	(\$929) /IC
nancot oost ratos	(Ψ1,104)			(\$1,104)
Total disallowed indirect costs	(\$1,551)	(\$562)	<u>\$ -</u>	(\$2,113)
		FY 1999-2	000	
		Departments		
	District Attorney	Public Defender	Sheriff	Total
Adjustment due to overstated salaries and benefits Adjustment due to overstated	(\$6,485)	16// ₁₂ (\$12,386)	(\$1,280)	(\$20,151) VIC
indirect cost rates	(\$759)		**	(759)
Total disallowed indirect costs	(\$7,244)	(\$12,386)	\$ (1,280)	(\$20,910)
		FY 2000-	01	
		Departments		
	District Attorney	Public Defender	Sheriff	Total
Adjustment due to overstated				
salaries and benefits Adjustment due to overstated	(\$10,539)	161/(\$4,838)	(\$12,074)	(\$27,451) 1C/1
	(\$10,539) (\$1,442)	161/(\$4,838)	(\$12,074)	(\$27,451) (C/ ₁)
Adjustment due to overstated		(\$4,838) - - (\$4,838)	(\$12,074) \$ (12,074)	(1,442) (\$28,893)
Adjustment due to overstated indirect cost rates	(\$1,442)	· <u>-</u>	<u> </u>	(1,442)
Adjustment due to overstated indirect cost rates	(\$1,442)	(\$4,838) FY 1998/99 - 2	\$ (12,074)	(1,442) (\$28,893)
Adjustment due to overstated indirect cost rates	(\$1,442) (\$11,981)	(\$4,838) FY 1998/99 - 2 Departments	\$ (12,074) 2000/01	(1,442) (\$28,893) (\$1/-7
Adjustment due to overstated indirect cost rates	(\$1,442)	(\$4,838) FY 1998/99 - 2	\$ (12,074)	(1,442) (\$28,893)
Adjustment due to overstated indirect cost rates	(\$1,442) (\$11,981)	(\$4,838) FY 1998/99 - 2 Departments	\$ (12,074) 2000/01	(1,442) (\$28,893) (\$1/-7
Adjustment due to overstated indirect cost rates Total disallowed indirect costs Adjustment due to overstated salaries and benefits	(\$1,442) (\$11,981) District Attorney	(\$4,838) FY 1998/99 - 2 Departments Public Defender	\$ (12,074) 2000/01 Sheriff	(1,442) (\$28,893) (\$1/-7

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Additional Information for Incorrect Reduction Claim –
Detailed Breakdown of Finding 1 Audit Adjustments for
District Attorney and Public Defender Departments

Purpose:

To provide a detailed breakdown of the Finding 1 audit adjustments for the District Attorney and Public Defender Departments. In particular, the detailed breakdown identifies the unallowable costs that resulted because the county understated countywide average annual productive hours. This is the only issue that the county contested in its incorrect reduction claim filed July 18, 2007.

Source:

Detail for District Attorney, FY 1999-2000 1G3/2-6 Detail for District Attorney, FY 2000-01 1G3/7-12 Detail for Public Defender, FY 1999-2000 1G3/13-17 Detail for Public Defender, FY 2000-01 1G3/18-22

Analysis:

On July 18, 2007, the county filed an incorrect reduction claim (IRC) with the Commission on State Mandates (CSM). In its IRC, the county asks the CSM to restore the full claimed amount for the audit period. However, the county's IRC contests only one audit issue, the audit adjustment related to the county's calculation of countywide average annual productive hours. As a result, our IRC response must identify the unallowable costs that are attributable only to this issue.

Conclusion:

The understated countywide average annual productive hours resulted in an audit adjustment totaling \$33,995 for the audit period – salaries of \$20,520, benefits of \$4,670, and related indirect costs of \$8,805. The following table summarizes the unallowable costs attributable to this issue:

	A	В	С	D	Е	F	G	Н	I	J	K
1			Unallowable Salary Costs		Unallowable Benefit Costs		Indirect Cost Rate		Unallowable Indirect Costs		Total Audit Adjustment
	Audit adjustment attributable to understated countywide average						G		(C + F) - C		·
_	annual productive hours:	Н	<u>C</u>	+	<u>E</u>	Н	G	\vdash	$(C + E) \times G$	H	
4	D. 1 1 4 4 1	Н	1G3/2	+	1G3/2	Н	2A4/57	Н	0 (0.124)	Н	0.040
	District Attorney, FY 1999-2000	Н	\$ (5,496)	4	\$ (1,216)	Ц	31.8%	H	\$ (2,134)	Н	\$ (8,846)
6	***************************************	Ц		4		Ц		Н		Ц	
7		Ц	1G3/7	1	1G3/7	Ш	2A5/41	Ц		Ц	
8	District Attorney, FY 2000-01		(5,895)		(1,328)		33.4%		(2,412)		(9,635)
9		П			_					П	
10		П	1G3/13	Ţ	1G3/13		2A4/56	П		П	
11	Public Defender, FY 1999-2000	П	(4,246)	7	(977)	П	37.2%	П	(1,943)	П	(7,166)
12		П		T	,		j	П		П	
13		П	1G3/18	T	1G3/18	П	2A5/42	П		П	-
	Public Defender, FY 2000-01		(4,883)	1	(1,149)		38.4%		(2,316)		(8,348)
16	Total		\$ (20,520)	_	\$ (4,670)				\$ (8,805)		\$ (33,995)
17				Τ						\prod	

District Attorney - Summary of FY 1999-2000 Unallowable Salary and Benefit Costs

	Unallowable Salary Costs	Unallowable Benefit Costs	Audit Adjustment
Unsupported hours claimed	1G3/3 ′ \$ (9,390)	1G3/3 \$ (2,104)	\$ (11,494)
Overstated / understated benefit rates claimed	-	1G3/4 (201)	(201)
Overstated annual salary costs claimed	1G3/5 (1,434)	1G3/5 (317)	(1,751)
Understated annual productive hours	1G3/6 (5,496)	1G3/6 (1,216)	(6,712)
Mathematical claim error	(225)	(11)	(236)
Total	\$ (16,545)	\$ (3,849)	\$ (20,394) 1A/9

District Attorney - Summary of FY 1999-2000 Unallowable Salary and Benefit Costs Due to Unsupported Hours

	Α	В	d	D	目	F	व	Н	III	J	N	L	М	N	đ	Р	d	R	S	T	4	V
\Box	T		П	Hourly	П		T		П		П		П		П		П		Τ		T	
l			П	Wage		Benefit			П	Salary	Ш	Benefit				Audited	П	Audited		Unailowable	L	Inallowable
ł	ĺ			Rate		Rate	-	Hours		Costs	П	Costs		Allowable		Salary	П	Benefit	1	Salary		Benefit
1		Name	H	Claimed		Claimed	l	Claimed	П	Claimed		Claimed	Ш	Hours		Costs	П	Costs		Costs	1	Costs
2			П				T		П		П		П		П		П					
3	<u>Ur</u>	supported I	Ho	ours	П		T	1	1	DxH	П	FxJ	П	/	П	DxN	П	FxP	T	P-J	T	R-L
4			П	1G1/17		1G1/17	Т	1G1/17	П		П		П	1G1/17	П		П		Γ		Т	
5		Overstreet		\$ 75.24		22.40%		1,040.3	П	\$78,272	Π	\$17,533	П	915.5	П	\$ 68,882	П	\$ 15,429	Π	\$ (9,390)	I	(2,104)
6							Ţ		П								\prod			1G3/2	I	1G3/2

District Attorney - Summary of FY 1999-2000 Unallowable Salary and Benefit Costs Due to Unsupported Benefit Rates

	Α	В	d	D	目	F	G	Н	I	J	K	L
				Benefit	П	Allowable		(Overstated)/		Allowable		
	i			Rate		Benefit		Understated		Salary		Unallowable
1		Name		Claimed		Rate		Benefit Rate		Costs		Benefit Costs
2												
3	(0	verstated) /	U	nderstated B	en	efit Rates		F - D				HxJ
4				1G1/17 🗸		1G1/17 🖍				1G3/3 [*]	L	
5		Overstreet		22.40%		22.10%		-0.30%		\$ 68,882		\$ (207)
6										1G1/17		
7		Sandri		22.50%		22.70%		0.20%		1,785		3
8												
9		Schembri		25.60%		26.70%		1.10%		180		1
10				·								
11		Smith, K.	$oxed{I}$	15.70%		17.00%		1.30%		↓ 198		2
12							1					
13	То	tal			П						П	\$ (201)
14												1G3/2

District Attorney - Summary of FY 1999-2000 Unallowable Salary and Benefit Costs Due to Unsupported Annual Salary Costs

	Α	B (D]	E F	G	H	I	J	И	L	Μ	N	Д	<u>P</u>	q	R	9	T
1		Name	Audited Annual Salary	Productive Hours (PH Claimed)	Wage Rate from Audited Salary and PH Claimed		Hourly Wage Rate Claimed		Overstated Hourly Wage Rate		Allowable Benefit Rate		Allowable Hours		Unallowable Salary Costs		Unallowable Benefit Costs
2	Т						Ī										1	
3	0	verstated ann	ual salary co	sts		D/F	Ī			H-J			П	/	П	LxP		NxR
4			1G1/18 /	1G1/18 '				1G1/18				1G1/17		1G1/17				
5		Overstreet	\$117,108	1,587.79		\$ 73.75		\$ 75.24		\$ (1.49)		22.10%		915.5		\$ (1,364)		\$ (301)
6															П			
7		Sandri	72,262	1,587.79		45.51	L	46.90		(1.39)	Ц	22.70%		38.0	Ц	(53)		(12)
8							L				Ц		Ц		Ц			
9		Schembri	66,467	1,587.79		41.86	L	44.65	╛	(2.79)	Ц	26.70%	Ц	4.0	Ц	(11)	_	(3)
10							L				Ц		Ц		Ц		\perp	
11		Smith, K.	75,420	1,575.01	\perp	47.89	L	49.48		(1.59)	Ц	17.00%	Ц	4.0	Ц	(6)	_	(1)
12							L				Ц	-	Ц		Ц		1	
13	То	tal					L				Ц		Ц		Ĺ	\$ (1,434)		\$ (317)
14															Ш	1G3/2		1G3/2

District Attorney - Summary of FY 1999-2000 Unallowable Salary Benefit Costs Due to Understated Average Annual Productive Hours

	Α	В	d	D	目	F	व	Н	I	J	K	L	М	N (đ	Р	q	R	S	T
										Wage Rate from		·								
		:		Audited	П	Allowable		Allowable	1	Audited		Overstated		Allowable						
		İ		Annual		Productive		Hourly		Salary and	1	Hourly		Benefit	l	Allowable		Unallowable		Unallowable
1		Name	L	Salary		Hours		Wage Rate		PH Claimed		Wage Rate		Rate		Hours		Salary Costs		Benefit Costs
2					\prod												\prod			
3	Οv	erstated ann	าน	al productiv	e l	hours ,	Ţ	D/F		./		H-J				7	П	LxP		NxR
4				1G1/18 ^y	П	1G1/18	T		Ī	1G3/5	1			1G1/17		1G1/17	П		П	
5		Overstreet	1	\$117,108		1,723.96		\$ 67.93	}	\$ 73.75		\$ (5.82)		22.10%	1	915.5		\$ (5,329)		\$ (1,178)
6					П										Ī					
7		Sandri		72,262		1,723.96	Ţ	41.92		45.51		(3.59)		22.70%	1	38.0		(137)		(32)
8				·	П				I								П			
9		Schembri		66,467		1,723.96	Ţ	38.56	I	41.86		(3.30)		26.70%		4.0		(13)		(3)
10							Τ								I					
11		Smith, K.		75,420		1,723.96	T	43.75		47.89		(4.14)		17.00%		4.0	Π	(17)		(3)
12					П		T		T						T		П			
13	To	tal	T		П		T		T		٦				T			\$ (5,496)		\$ (1,216)
14																		1G3/2	Ĩ	1G3/2

District Attorney - Summary of FY 2000-01 Unallowable Salary and Benefit Costs

	Unallowable Salary Costs	Unallowable Benefit Costs	Audit Adjustment
(Overstated) / understated hourly rate	1G3/8 \$ 9,595	1G3/8 \$ 2,141	\$ 11,736
Unsupported hours	1G3/9 (27,094)	1G3/9 (6,192)	(33,286)
Overstated / understated benefit rates claimed	-	1G3/10 (67)	(67)
Overstated annual salary costs claimed	1 G3/11 (2,204)	1G3/11 (494)	(2,698)
Understated annual productive hours	1 G3/12 (5,895)	1G3/12 (1,328)	(7,223)
Mathematical claim error	3	(18)	(15)
Total	\$ (25,595)	\$ (5,958)	\$ (31,553) 1A/9

District Attorney - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Hourly Rate

	Α	В	(D	F	4 н	J	L	N	(P	(R	T	V	X	Z
	П				Wage									
1	1	- 1	1 1	!	Rate from	}	1	1 1	1	1	1	1 1	1	1
	1 1	ļ		1	Annual	Hourly]]	1	1			1
1			Annual	Productive	Salary and	Wage	Benefit		Salary	Benefit	Audited	Audited		
1			Salary	Hours (PH)	PH	Rate	Rate	Hours	Costs	Costs	Salary	Benefit	Unallowable	Unallowable
1	11	Name	Claimed	Claimed	Claimed	Claimed	Claimed	Claimed	Claimed	Claimed	Costs (1)	Costs (1)	Salary Costs	Benefit Costs
2														
	(0)	verstated	I) / understa	led hourly										
3	rat	<u>e</u>			D/F	/	/		JxN	LxP	HxN	LxT	T-P	V-R
4			1G1/28	1G1/28		1G1/27	1G1/27	1G1/27						
5		Persky	\$90,607	1,571.55	\$ 57.65	\$ 41.11	22.32%	580.42	\$23,861	\$5,326	\$33,461	\$ 7,468	\$ 9,600	\$ 2,142
6	\Box					ŢŢ	1		1	T		1		
7		Persky	90,607	1,571.55	57.65	57.65	22.32%	90.25	5,203	1,161	5,203	1,161	-	-
8	П													
9		Persky	90,607	1,571.55	57.65	62.62	22.32%	1.00	63	14	58	13	(5)	(1)
10														
11	Tot	tal						671.67	\$29,127	\$6,501	\$38,722	\$ 8,642	\$ 9,595	\$ 2,141
12													1G3/7	1G3/7
13														
14	(1)	= audite	d costs base	ed on annual s	alary and PH	claimed								

District Attorney - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Hours

	Α	В	d D	E F		д н	i J	Jĸ	L	М	N	đ	Р (đ	R	S	T	Ч	V
			Wage Rate from																
			Annual				.	-			ļ		ł	1		$\ \ $		11	
			Salary	Ben	efit		Audited		Audited				Audited	İ	Audited		Unallowable	ı	Jnallowable
	1	1	and PH	Ra	te	Hours	Salary		Benefit	I A	Allowable		Salary	ĺ	Benefit		Salary	Н	Benefit
1 1		Name	Claimed	Clain	ned	Claimed	Costs (1)		Costs (1)		Hours		Costs (2)		Costs (2)	Ш	Costs	Ш	Costs
2								T		T				Τ		П		П	
3	Uns	supported Hou	ırs 🗸		1	/	DxH	Ι	FxJ				DxN	Ι	FxP		P-J	П	R-L
4			1G3/8	1G1	27	1G1/27	-	Т		Т	1G1/27	T		T				П	
5		Persky	\$ 57.65	22.3	32%	671.67	\$38,722	Ι	\$ 8,642		631.67		\$36,416	Ι	\$ 8,128		\$ (2,306)	\prod	\$ (514)
6								1						1		Ш			
7			1G1/27					T		Τ		Т		Τ				П	
8		Overstreet	79.13	22.9	11%	710.17	56,196	Т	12,874	\top	396.92	Τ	31,408	I	7,196	П	(24,788)	П	(5,678)
9								Τ				T		T		Т		Π	
10								Ι					\$67,824		\$15,324		\$ (27,094)		\$ (6,192)
11												Τ		Γ			1G3/7		1G3/7
12	(1):	= audited cos	ts based on	annual	sala	ry and PH	claimed					T						П	
13	(2) :	= audited cos	s based on	annual	sala	ry and PH	claimed, an	d a	llowable ho	ours	s			I					

District Attorney - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Benefit Rates

	Α	В	C	D	E	F	d	Н	1	J	K	L
				Benefit		Allowable	П	(Overstated)/		Audited	Γ	
				Rate		Benefit		Understated		Salary		Unallowable
1		Name		Claimed		Rate		Benefit Rate		Costs (2)		Benefit Costs
2												
	(Ov	erstated) / Understated										
3	Ber	nefit Rates			L	1		F-D			L	
4				1G1/27		1G1/27				1G3/9		
5		Persky		22.32%		22.36%	Ш	0.04%		\$36,416		\$ 15
6												
7										1G3/9		
8		Overstreet		22.91%		22.66%		-0.25%		31,408		(78)
9			L		L		Ш			/		
10							Ц		Ц	1G1/27		
11		Ferris-Metcalf		22.91%		22.66%		-0.25%		1,899		(4)
12							\coprod		Ц			
13	Tota	al										\$ (67)
14												1G3/7
15	(2)	= audited costs based on a	n	nual salar	y	and PH cla	im	ed, and allowa	bl	e hours		

District Attorney - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Annual Salary Costs

	Α	В	d D	F	Э Н	I	J	N	L	М	N	q	Р	d	R	S	Т
	П					П	Wage	П		П		П		П		П	
1			1	1	Wage		Rate	П		11		П		H		П	
	1 1	.*			Rate from	П	from	H				Ш		П			
1					Audited		Annual			П				$\ \ $			1
ļ	i l		Audited	Productive	Salary and	Ш	Salary	П	Overstated	П	Allowable	П					
l	1		Annual	Hours (PH)	PH	11	and PH		Hourly	Н	Benefit	11	Allowable	11	Unallowable	1	Unallowable
1		Name	Salary	Claimed	Claimed	11	Claimed	П	Wage Rate		Rate	П	Hours	11	Salary Costs		Benefit Costs
2						П		П		П		П		П		П	
3	Ove	erstated annual	salary costs		D/F	П		П	H-J	П		П		П	LxP	П	NxR
4			1G1/28	1G1/28			1G1/28	П		П	1G1/27	\prod	1G1/27			П	
5		Persky	\$86,752	1,571.55	\$ 55.20	Ш	\$ 57.65	П	\$ (2.45)		22.36%		631.67		\$ (1,548)	П	\$ (346)
6														П		П	
7		Overstreet	121,909	1,571.55	77.57		79.13	Ш	(1.56)	П	22.66%		396.92		(619)		(140)
8						Ш		П								П	
9		Ferris-Metcalf	121,909	1,571.55	77.57	\prod	79.13	\coprod	(1.56)		22.66%		24.0		(37)		(8)
10						Ш		П		П		\coprod		\prod		П	
11	Tota	al						\prod		\prod					\$ (2,204)		\$ (494)
12															1G3/7		1G3/7

District Attorney - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Understated Average Annual Productive Hours

	Α	В (D	E F	1	Н	ij	J	k	L	Ν	N	d	Ρ	q	R	ब	Т
			Audited	Allowable	<i>p</i>	Allowable		Wage Rate from Audited		Overstated		Allowable		- 300				Unallowable
1			Annual	Productive	1	Hourly	١	Salary and		Hourly		Benefit	Н	Allowable		Unallowable	П	Benefit
1		Name	Salary	Hours	W	age Rate	ı	PH Claimed		Wage Rate		Rate	Н	Hours	П	Salary Costs	H	Costs
2					Τ		1		T		T		П		П		П	
3	Overstated annual productive hours			T	D/F /		H-J		1		/		LxP		NxR			
4			1G1/28	1G1/28 *				1G3/11	Γ		Γ	1G1/27	П	1G1/27			П	
5		Persky	\$86,752	1,721.94	\$	50.38		\$ 55.20	Ι	\$ (4.82)		22.36%		631.67		\$ (3,045)	П	\$ (681)
6							1		I		L							
7		Overstreet	121,909	1,721.94		70.80		77.57		(6.77)	Ĺ	22.66%		396.92		(2,688)		(610)
8											L							
9		Ferris-Metcalf	121,909	1,721.94		70.80		77.57		(6.77)	L	22.66%		24.0		(162)		(37)
10							I		L		L							
11	Tota	al								L						\$ (5,895)	LL	\$ (1,328)
12											L		Ц			1G3/7		1G3/7

Public Defender - Summary of FY 1999-2000 Unallowable Salary and Benefit Costs

	Unallowable Salary Costs	Unallowable Benefit Costs	Audit Adjustment
Unsupported hours	1 G3/14 \$ (18,778)	1G3/14 \$ (4,382)	\$ (23,160)
Overstated / understated benefit rates claimed		1G3/15 102	102
Overstated / understated annual salary costs claimed	1G3/16 (4,144)	1 G3/16 (878)	(5,022)
Understated annual productive hours	1G3/17 (4,246)	1G3/17 (977)	(5,223)
Mathematical claim error	6	4	10
Rounding differences	-	(3)	(3)
Total	\$ (27,162)	\$ (6,134)	\$ (33,296) 1A/10

Public Defender - FY 1999-2000 Unallowable Salary and Benefit Costs Due to Unsupported Hours

	Α	В	d	D	Ħ	F	q	Н	1	J	K	L	Μ	N	þ	Р	d	R	g	T	I	٧
1		Name		Wage Rate Claimed		Benefit Rate Claimed		Hours Claimed		Audited Salary Costs (1)		Audited Benefit Costs (1)		Allowable Hours		Audited Salary Costs (2)		Audited Benefit Costs (2)		Unallowable Salary Costs	U	nallowable Benefit Costs
2	ļ		Ц		H		Н		\perp			F 1	4		4	D N	Ц	F B	4		╀-	Б.
3	띧	supported H		<u>rs</u> .∕ 1G1/20	H	1G1/20	Н	1G1/20	+	DxH	Н	FxJ	+	1G1/21	+	DxN	Н	FxP	+	P-J	╀	R-L
5		Kennedy, S.		\$ 60.46		21.30%		565.90	#	\$34,214		\$ 7,288		520.85		\$ 31,491	П	\$ 6,708	#	\$ (2,723)	\$	(580)
7		Valeros		43.48		27.10%		93.00	1	4,043		1,096	1	17.00		739		200	1	(3,304)	t	(896)
9		Clark		46.19		24.90%		3.00	1	139		35	1	3.00	1	139		35	1	-	ļ	-
11		Adams		46.19		24.50%		16.00	1	739		181	1	16.00		739		181	1	-	Ľ	-
13		Avila	H	49.73		21.30%	1	20.00		995		212	1	15.00	1	746		159	1	(249)	1	(53)
15		Van Cleave		46.19		27.20%	1	46.00	1	2,125		578	1	22.00		1,016		276	‡	(1,109)	L	(302)
17		Anderson		52.20		22.40%	1	95.00	#	4,959		1,111	1	75.00	1	3,915		877	1	(1,044)		(234)
19 20		Fisher		46.19	Ħ	23.40%	1	3.50	#	162		38	1					-	#	(162)	L	(38)
21 22		McCarren		46.19		27.80%	1	2.00	‡	92		26	1		1	-		-	1	(92)	F	(26)
23 24		Мое		46.19	‡	24.50%	1	12.00	#	554		136	1		1	-	Ц	-	1	(554)	Ĺ	(136)
25 20		Davis		49.73	1	21.30%	1	38.50	1	1,915		408	1	20.50		1,019		217	1	(896)	_	(191)
27 20		Abel		75.24	1	21.30%	1	18.00	#	1,354	1	288	1	18.00	1	1,354		288	1	-		-
29 30		Nino	#	75.24		19.70%	#	2.00	1	150	1	30	1	2.00	1	150		30	‡	-		-
31 32		Aaron	#	75.24	1	18.80%	1	12.00	1	903		170	1	12.00		903	Ц	170	1	-	Ι.	-
33 34		Jordan	1	60.46		23.00%	1	197.25	#	11,926	1	2,743	1	112.25	1	6,787		1,561	‡	(5,139)	L	(1,182)
35 30		Huntington		46.20	#	22.90%	1	36.80	1	1,700	1	389	1			-		-	‡	(1,700)		(389)
37 30		Garland	1	75.24	1	19.70%	#	20.00	1	1,505	7	296	#	-	1	-	H	-	1	(1,505)	L	(296)
39 40		Cottrell	1	75.24	1	19.70%	1	3.00	‡	226	1	45	1	-	1	-		-	ļ	(226)	L	(45)
41		Mattison	1	75.24	#	19.70%	1	44.50	1	3,348	1	659	†	43.50	1	3,273		645	1	(75)	L	(14)
43		Blank	1	54.82	#	23.50%	#	25.75	‡	1,412	1	332	1	25.75	#	1,412	H	332	1	-	T	
45 40		Chastaine	1	75.24	7	21.40%	#	26.50	1	1,994	1	427	+	26.50	1	1,994		427	1	-		-
47 40		Vaughn	1	75.24	#	21.90%	#	0.33	‡	25	1	5	‡	0.33	1	25		5	1	-	L	-
49		Matthews	#	37.27	+	23.20%	1	2.50	1	93	1	22	1	2.50	+	93		22	+	-	F	
50 51			\pm		+		1	1,283.53	1	\$74,573	+	\$16,515	1	932.18	1	\$ 55,795	\parallel	\$12,133	1	\$ (18,778)	\$	(4,382)
52			Ţ					1511	Ţ		1		Ţ		1				Ţ	400:45	Γ	400//-
		= audited cos = audited cos									lic	wable hou	ırs		+		+		+	1G3/13	┝	1G3/13

Public Defender - FY 1999-2000 Unallowable Benefit Costs Due to Unsupported Benefit Rates

	А В	d	D	E	F	d	Н	1	J	N	L
		11	Benefit		Allowable	Н	(Overstated)/		Audited		
	·		Rate		Benefit		Understated	ļ	Salary		Unallowable
1	Name		Claimed		Rate		Benefit Rate		Costs (2)	-	Benefit Costs
2		77								Ī	
	(Overstated) / Understated	П									
3	Benefit Rates		1		1	Ц	F-D		1		HxJ
4		Ш	1G1/20		1G1/21	Ц			1G3/14		
5	Kennedy, S.	41	21.30%		21.30%	Ц	0.00%	1	\$31,491	1	\$ -
7	Valeros	++	27.10%	\dashv	27.60%	Н	0.50%	+	739	+	4
8	Valeros	++	27.1070	\dashv	27.0070	Н	0.5078	+	133	+	<u>+</u>
9	Clark		24.90%		24.50%		-0.40%	7	139		(1)
10	A -1	\prod	04.500/		00.700/		6.000	4	700	7	40
11 12	Adams	+	24.50%	4	30.70%	Н	6.20%	+	739	+	46
13	Avila	$\dagger \dagger$	21.30%	1	21.60%		0.30%	1	746	+	2
14				_				1		1	
15 10	Van Cleave	11	27.20%	_	27.60%		0.40%	4	1,016	1	4
17	Anderson	+	22.40%	\dashv	22.50%	Н	0.10%	+	3,915	+	4
छि	Anderson	++	22.4070	+	22.5070	H	0.1070	+	0,510	+	
19	Fisher		23.40%		23.20%		-0.20%		-		-
20	MaCarran	+	07.000/	\dashv	07.000/	4	0.400/	Ŧ		-	
21 22	McCarren	+	27.80%	4	27.90%	4	0.10%	+	-	+	
23	Moe	11	24.50%	+	24.50%	+	0.00%	†		\dagger	
24		#		1				1		1	
25 26	Davis	11	21.30%	4	21.90%		0.60%	1	1,019	1	6
27	Abel	+	21.30%	╁	22.00%	+	0.70%	+	1,354	+	9
28	7.00.		21.0070	1	22.0070		0.7070	1	1,001	+	
29	Nino		19.70%		20.20%		0.50%		150		1
30 31	Aaron	+	18.80%	\dashv	18.90%	\dashv	0.10%	+	903	+	1
32	Aaron	+	10.00 /6	+	10.30 /0	+	0.1078	+	903	+	I
33	Jordan	11	23.00%	1	23.90%	T	0.90%	Ť	6,787	1	61
34		\prod	00.000/	7	00.400/	4	0.500/	1		1	
35 36	Huntington	#	22.90%	4	23.40%	\dashv	0.50%	+	-	+	
37	Garland	+	19.70%	\dagger	19.70%	7	0.00%	†		+	_
38				1		1		1		1	
39	Cottrell		19.70%	4	19.70%	1	0.00%	4	-	1	<u> </u>
40	Mattison	+	19.70%	+	19.70%	+	0.00%	+	3,273	+	
42	Maria	+	.5.7078	+		+	0.0076	\pm	0,210	+	
43	Blank	\prod	23.50%	I	21.30%	I	-2.20%	I	1,412	I	(31)
44	Chastaine	++-	21.40%	Ŧ	21.50%	+	0.100/	+	1.004	+	
45 46	Chastane	+	21.40%	+	∠1.50%	+	0.10%	+	1,994	+	2
47	Vaughn	11	21.90%	+	22.20%	†	0.30%	+	25	†	-
48		\prod		†		\top		T		T	
49	Matthews		23.20%	1	16.80%	I	-6.40%	1	93	I	(6)
50				\int		\prod		\perp			
	Total									L	\$ 102
52				1							1G3/13
53	(2) = audited costs based on a	annı	ual salary	<u> </u>	nd PH clai	m	ed, and allowat	le	hours		

Public Defender - FY 1999-2000 Unallowable Salary and Benefit Costs Due to Unsupported Annual Salary Costs

Г	Α	В	d D E	, <u> </u>	· · · · · · · · · · · · · · · · · · ·	I J		M N	d P	d R	S T
					Wage Rate from Audited	Wage Rate from Annual					
			Audited Annual	Productive Hours (PH)	Salary and PH	Salary and PH	Overstated Hourly	Allowable Benefit	Allowable	Unallowable	Unallowable
1		Name	Salary	Claimed	Claimed	Claimed	Wage Rate	Rate	Hours	Salary Costs	Benefit Costs
3	0,4	erstated annual	colony costs		D/F		H-J			LxP	NxR
4	OVE	sistateu ariiluari	1G1/22	1G1/22	- U/F	1G1/22	n-3	1G1/21	1G1/21	LXF	NXK
5		Kennedy, S.	\$ 87,806	1,587.49	\$ 55.31	\$ 60.46	\$ (5.15)	21.30%	520.85	\$ (2,682)	\$ (571)
7		Valeros	62,938	1,587.75	39.64	43.48	(3.84)	27.60%	17.00	(65)	(18)
0		Clark	71,183	1,588.12	44.82	46.19	(1.37)	24.50%	3.00	(4)	(1)
9			52,844	794.06			20.36	30.70%	16.00	326	100
11		Adams			66.55	46.19			 		
13 14		Avila	72,634	1,587.58	45.75	49.73	(3.98)	21.60%	15.00	(60)	(13)
15		Van Cleave	71,183	1,588.12	44.82	46.19	(1.37)	27.60%	22.00	(30)	(8)
17 10		Anderson	75,919	1,588.05	47.81	52.20	(4.39)	22.50%	75.00	(329)	(74)
19		Fisher	71,183	1,588.12	44.82	46.19	(1.37)	23.20%	-	-	
20 21 22		McCarren	71,183	1,588.12	44.82	46.19	(1.37)	27.90%	•	-	-
23 24 25 20 27		Мое	71,183	1,588.12	44.82	46.19	(1.37)	24.50%	-	-	•
25		Davis	69,041	1,443.12	47.84	49.73	(1.89)	21.90%	20.50	(39)	(9)
27 20		Abel	117,108	2,402.18	48.75	75.24	(26.49)	22.00%	18.00	(477)	(105)
29 30		Nino	105,633	1,587.73	66.53	75.24	(8.71)	20.20%	2.00	(17)	(3)
31		Aaron	117,108	1,587.73	73.76	75.24	(1.48)	18.90%	12.00	(18)	(3)
33 34		Jordan	87,806	1,587.49	55.31	60.46	(5.15)	23.90%	112.25	(578)	(138)
35 30 37		Huntington	67,924	1,587.78	42.78	46.20	(3.42)	23.40%	-	-	-
37	_	Garland	117,108	1,587.73	73.76	75.24	(1.48)	19.70%	-	-	•
39 40 41 42		Cottrell	117,108	1,587.73	73.76	75.24	(1.48)	19.70%		-	-
41		Mattison	117,108	1,587.73	73.76	75.24	(1.48)	19.70%	43.50	(64)	(13)
43 44		Blank	83,336	1,587.74	52.49	54.82	(2.33)	21.30%	25.75	(60)	(13)
45 40		Chastaine	117,108	1,587.73	73.76	75.24	(1.48)	21.50%	26.50	(39)	(8)
47 40		Vaughn	117,108	1,587.73	73.76	75.24	(1.48)	22.20%	0.33		
49		Matthews	53,941	1,587.60	33.98	37.27	(3.29)	16.80%	2.50	. (8)	(1)
50 51	Tota	al								\$ (4,144)	\$ (878)
52										1G3/13	1G3/13

Public Defender - FY 1999-2000 Unallowable Salary and Benefit Costs Due to Understated Annual Productive Hours

	Α	В	d	D	B	F	q	Н	Į	J	K	L	Ν	N	þ	Р	d	R	g	Т
1 2		Name		Audited Annual Salary		Allowable Productive Hours		Allowable Hourly Wage Rate		Wage Rate from Audited Salary and PH Claimed		Overstated Hourly Wage Rate		Allowable Benefit Rate		Allowable Hours		Unallowable Salary Costs		Unallowable Benefit Costs
3	Ove	erstated annual	pro	ductive h	Ш	irs ,	+	D/F	H		Н	H - J	Н	./	Н		Н	LxP	H	NxR
4	<u> </u>			1G1/22	7	1G1/25	7			1G3/16	Н	···		1G1/21	H	1G1/21	П		\dagger	
5		Kennedy, S.		87,806		1,723.96		\$ 50.93		\$ 55.31		\$ (4.38)		21.30%		520.85		\$ (2,281)		\$ (486)
7		Valeros		62,938		1,723.96	1	36.51		39.64		(3.13)		27.60%		17.00	П	(53)		(15)
9		Clark		71,183		1,723.96	1	41.29		44.82		(3.53)		24.50%	1	3.00		(11)		(3)
11		Adams		52,844		1,723.96	1	30.65		66.55		(35.90)	Ľ	30.70%	1	16.00		(574)		(176)
12 13		Avila		72,634		1,723.96		42.13		45.75		(3.62)		21.60%	1	15.00		(54)		(12)
15 10		Van Cleave	士	71,183		1,723.96	1	41.29	L	44.82		(3.53)	П	27.60%		22.00		(78)	1	(22)
17		Anderson		75,919		1,723.96	1	44.04	L	47.81		(3.77)	П	22.50%		75.00		(283)		(64)
19 20		Fisher		71,183		1,723.96		41.29	L	44.82		(3.53)		23.20%		-		-	\dagger	
21		McCarren	_	71,183		1,723.96	1	41.29		44.82	1	(3.53)		27.90%	1	-		-	#	-
23		Moe		71,183		1,723.96	1	41.29		44.82		(3.53)		24.50%	+				1	-
25 20		Davis	1	69,041		1,723.96	1	40.05		47.84	1	(7.79)		21.90%	1	20.50	H	(160)	1	(35)
27		Abel	1	117,108		1,723.96	1	67.93		48.75		19.18		22.00%		18.00	Ц	345	1	76
29 30		Nino	1	105,633	1	1,723.96	1	61.27		66.53	1	(5.26)		20.20%	1	2.00	H	(11)	1	(2)
31 32		Aaron	1	117,108	1	1,723.96	†	67.93	Ľ	73.76	1	(5.83)		18.90%	1	12.00	Ц	(70)	1	(13)
33		Jordan	1	87,806	1	1,723.96	#	50.93		55.31	1	(4.38)		23.90%	1	112.25		(492)	1	(118)
35 30		Huntington	1	67,924	1	1,723.96	1	39.40		42.78		(3.38)		23.40%	1	-		-	1	-
37 30		Garland	1	17,108	1	1,723.96	ļ	67.93		73.76	7	(5.83)	П	19.70%	Ţ	-	Ц	-	1	-
39 40		Cottrell	1	17,108	1	1,723.96	1	67.93	_	73.76	1	(5.83)	Ц	19.70%	1	-		-	#	•
41		Mattison	1	17,108	#	1,723.96	1	67.93		73.76	1	(5.83)		19.70%	1	43.50	H	(254)	1	(50)
43		Blank	#	83,336	7	1,723.96	#	48.34		52.49	1	(4.15)		21.30%	#	25.75	H	(107)	1	(23)
45 40		Chastaine	1	17,108	7	1,723.96	‡	67.93	-	73.76	1	(5.83)		21.50%	1	26.50	I	(154)	1	(33)
47 40	7	Vaughn	1	17,108	1	1,723.96	1	67.93	_	73.76	1	(5.83)		22.20%	7	0.33	H	(2)	1	-
49 50		Matthews	1	53,941	1	1,723.96	Ŧ	31.29	_	33.98	7	(2.69)	H	16.80%	7	2.50		(7)	Ŧ	(1)
_	Tota	nl l	+		+		+				+		H		+		H	\$ (4,246)	+	\$ (977)
52	T		1		†		t		1		1		Ħ		1		Ť	1G3/13	<u> -</u>	1G3/13

Public Defender - Summary of FY 2000-01 Unallowable Salary and Benefit Costs

	Unallowable Salary Costs	Unallowable Benefit Costs	Audit Adjustment
Unsupported hours	1G3/19 ′ \$ (3,403)	1G3/19 \$ (817)	\$ (4,220)
Overstated / understated benefit rates claimed	1G3/20	1G3/20 136	136
Overstated / understated annual salary costs claimed	1G3/21 (2,025)	1 G3/21 (464)	(2,489)
Understated annual productive hours	1G3/22 (4,883)	1G3/22 (1,149)	(6,032)
Mathematical claim error	3	2	5
Rounding differences	(3)	3	-
Total	\$ (10,311)	\$ (2,289)	\$ (12,600) 1A/10

Public Defender - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Hours

	Α	В	q	D	Ę	F C	3	ΗΙ		J	K	L	Μ	N	d	Р	d	- 1	₹	s	T	U	V
				Wage		Benefit			1	Audited		Audited				Audited			dited		Unallowable		Unallowable
				Rate	İ	Rate		Hours	;	Salary		Benefit		Allowable		Salary	П	Ber	nefit		Salary		Benefit
1		Name	Ц	Claimed		Claimed	1	Claimed	C	osts (1)		Costs (1)		Hours	Ц	Costs (2)	Ц	Cos	ts (2)	Ш	Costs		Costs
2																	П			Ш		Ш	
3	Ur	supported	Н	ours			1	/	_	D x H		FxJ		/	Ц	DxN	Ш	F	xР	Ш	P-J		R-L
4				1G1/30		1G1/30	\perp	1G1/30						1G1/31	Ц		Ш			Ш		Ш	
5		Zorb		\$ 48.12		29.53%	\perp	14.00	\$	674	П	\$ 199		2.00		\$ 96	Ш	\$	28	Ш	\$ (578)	Ш	\$ (171)
6											Ш				Ц		Ш			Ш		Ц	
7		Kennedy		\$ 83.08	1	22.54%	1	24.17	\$	2,008	Ц	453		13.50		\$ 1,122	Ц	\$	253	Ш	\$ (886)		\$ (200)
8											Ш						Ш			Ш		Ш	
9		Mattison		\$ 79.13	1	20.09%		22.00	\$	1,741	Ш	350		13.50		\$ 1,068	П	\$	215	Ш	\$ (673)	Ц	\$ (135)
10			\perp		\perp												Ш			Ш			
11		Valeros		\$ 47.53	1	25.72%	Ĺ	413.00	\$	19,630	П	5,049		403.25		\$19,166		\$ 4	,929		\$ (464)		\$ (120)
12							I				Ш				Ц		Ш			Ш		Ц	
13		Moe		\$ 39.22		30.05%	L	8.00	\$	314		94		6.00		\$ 235	Ц	\$	71	Ш	\$ (79)		\$ (23)
14											Ц						Ц			Ш		\perp	
15		Coffey		\$ 49.03	1	23.38%		12.00	\$	588	Ш	137		-		\$ -		\$	-	Ш	\$ (588)	Ц	\$ (137)
16					1						П						Ц			Ш		Ц	
17		Jordan	\perp	\$ 83.08	1	22.54%		1.50	\$	125	Ш	28		0.50		\$ 42	Ц	\$	9	Ш	\$ (83)	\perp	\$ (19)
18							\perp				Ш				Ц		Ц			Ш		Ц	
19		Solis	1	\$ 54.91		22.57%	l	87.30	\$	4,794	Ц	1,082	1	87.80		\$ 4,821	П	\$ 1	,088	Ц	\$ 27	Ц	\$ 6
20			1		1		L				Ш		_				Ц			Ш		Ц	
21		Street	\perp	79.13	\perp	22.70%	L	5.00		396	Ц	90		4.00	Ц	317	Ц		72	\coprod	(79)	\perp	(18)
22			1		\downarrow		L				Ц		1		\perp		Ц			Ц		\perp	
23]						L	586.97			Ш			530.55	L	\$26,867	Ц	\$ 6	,665	<u> </u>	\$ (3,403)		\$ (817)
24							Γ										\prod				1G3/18		1G3/18
25	(1)					n annual s											\prod						
26	(2)	= audited	CO	sts based	0	n annual s	al	ary and P	Ηc	laimed,	ar	nd allowab	e	hours						\prod			

Public Defender - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Benefit Rates

	Α	В	d D	E F	C	Н	1	J	K	L
			Benefit	Allowable	T	(Overstated)/		Audited		
			Rate	Benefit		Understated		Salary		Unallowable
1		Name	Claimed	Rate		Benefit Rate		Costs (2)		Benefit Costs
2										
3	(O)	verstated) / Understated Ber	nefit Rates	· 		F-D				HxJ
4			1G1/30	1G1/31						
5		Matthews	22.40%	22.99%	,	0.59%		\$ 2,801	1	\$ 17
			00.5004	00.000	Ŧ	0.070/			2	
7		Zorb	29.53%	29.26%	-	-0.27%	4	96	<u> </u>	-
9		Kennedy, S.	22.54%	22.03%	+	-0.51%		1,122	2	(6)
U									4	
11		Shores	23.42%	17.21%	1	-6.21%	Ц	910	1	(57)
13		Davis	21.12%	21.54%	+	0.42%		55	1	_
14		Davis	21.12/0	21.0470	+	0.4270				
15		Mattison	20.09%	20.05%		-0.04%		1,068	2	
17		Valeros	25 720/	26 200/	╁	0.67%	\dashv	19,166	2	128
10		valeros	25.72%	26.39%	-	0.07 76	\dashv	19,100		120
19		Gleason	22.36%	22.08%	,	-0.28%		160	1	-
ZU					1				1	
21		Fargo	22.32%	22.32%	1	0.00%	4	83	<u> </u>	-
23		Moe	30.05%	27.27%	+	-2.78%		235	2	(7)
Z4					1					
25 20		Coffey	23.38%	23.41%	1	0.03%		-	2	-
27		Jordan	22.54%	22.99%	+	0.45%	+	42	2	_
Zo		oordan	22.0470			0.4070				
29		Blank	21.14%	21.54%	1	0.40%		16,855	1	67
31		1 0007	21.12%	23.60%	+	2.48%	-	18	1	
31		Lopez	21.1270	23.00 /0	+	2.40 /6	\dashv	10		_
33		Kennedy, C.	22.54%	22.54%	T	0.00%		166	1	-
34			00.570/	00.000/	F	0.440/	-	4.004	2	
35		Solis	22.57%	22.68%	+	0.11%	-	4,821		5
37		Brown	21.32%	21.80%		0.48%		889	1	4
							1		1	
39		Nguyen	36.70%	26.64%	+	-10.06%	4	152		(15)
41		Street	22.70%	22.81%	+	0.11%	-	317	2	-
42					t		7			
$\overline{}$	Tota	al		 	+		1			\$ 136
44					+		1	<u></u>		1G3/18
$\overline{}$	(2)	= audited costs based on ar	nual salan	and PH cla	L in	ned and allowal	L hl	e hours		103/10
46	(2)	- addition oodis based off al	indui saidi y	and i i old	T	iou, and anowal		- 110d13		
47	1	= From 1G1/30			H		+			
\rightarrow	2		-	1	-		1			
48		= From 1G3/19	<u> </u>	<u> </u>		<u> </u>			<u> </u>	

Public Defender - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Unsupported Annual Salary Costs

						_					Salary Costs					_			
	Α	В	d D	E	F	d	H	1		K	L	М	N	q	Р	q	R	8	T
1	1			1	j	۱			Wage			П				П			
							Wage		Rate					П		П		П	
				Ì		١	Rate from		from		•			П				П	
					1 1		Audited		Annual					П		П		Н	
			Audite		Productive	i	Salary and		Salary		Overstated	П	Allowable	П		Н		П	
1			Annu	- 1	Hours (PH)		PH		and PH		Hourly		Benefit		Allowable	П	Unallowable	П	Unallowable
1	_	Name	Salar	<u> </u>	Claimed	1	Claimed	Ц	Claimed	Ц	Wage Rate	Ц	Rate	Ц	Hours	Ц	Salary Costs	Ц	Benefit Costs
2			L		L	4		_		Ц		Н		П		Ц		Ц	
3	[의	erstated annu			4	4	D/F	4		Ц	H-J	Н	/	Н	/	Н	LxP	Ц	NxR
4			1G1/3		1G1/32	4	A 55.61	4	1G1/30			Ц	1G1/31	Ц	1G1/31	Ц		H	
5	_	Matthews	\$65,5	7	1,173.29	4	\$ 55.84	Ц	\$ 45.73		\$ 10.11	\sqcup	22.99%	Н	61.25	Ц	\$ 619	Ц	\$ 142
6	Ш		 	_		4		4	1G1/32	Ц	44.45	Н	00.000	Ц		Ц		H	
7		Zorb	73,8	/	1,571.71	4	46.97	\perp	48.12	Н	(1.15)	Н	29.26%	Ц	2.00	Ц	(2)	Ц	(1)
8	Ш		1100	_	1 570 00	4	70.00	4		Ц	(11.00)	Ц	20 0001	11		Ц		Н	
9	Н	Kennedy, S.	113,27	7	1,572.62	4	72.03	4	83.03	Н	(11.00)	Н	22.03%	H	13.50	Н	(149)	Н	(33)
10		01	404.00	_	4 574 55	1		4	70.40	Ц	(4.50)	H	47.040/	H	44.50	Н	(40)	Н	
11	\vdash	Shores	121,90	9	1,571.55	4	77.57	4	79.13	Н	(1.56)	Н	17.21%	H	11.50	Н	(18)	H	(3)
12			70.00	_	4 574 57	4	50.00	+	54.04	Н	(4.00)	Н	04.540/	Н	4.00	Н	(5)	Ц	
13	\vdash	Davis	79,03	1	1,571.57	+	50.29	4	54.91	Н	(4.62)	Н	21.54%	H	1.00	H	(5)	Н	(1)
14		Mattinan	404.00	_	4 574 55	+	77.57	4	70.40	Н	/4 FC)	Н	20.050/	1	40.50	Н	(04)	H	(4)
15	$\vdash \vdash$	Mattison	121,90	9	1,571.55	4	77.57	+	79.13	Н	(1.56)	Н	20.05%	Н	13.50	Н	(21)	H	(4)
16		Valarea	71,87	4	4 574 70	+	45.70	+	47.50	Н	/4 90)	Н	26.39%	Н	402.25	Н	(700)	H	(400)
17	\vdash	Valeros	/ 1,0/	-	1,571.79	+	45.73	+	47.53	4	(1.80)	Н	20.39%	Н	403.25	Н	(726)	+	(192)
18		Classes	125.04	0	1 571 60	+	70.54	+	02.00	4	(2.54)	Н	22 000/	H	4.00	H	(7)	H	(0)
19 20		Gleason	125,01	•	1,571.68	+	79.54	+	83.08	+	(3.54)	Н	22.08%	H	1.92	Н	(7)	H	(2)
21	\dashv	Force	125,01	0	1,571.68	+	79.54	+	83.08	+	(3.54)	Н	22.32%	Н	1.00	Н	(4)	\dashv	(1)
22	\dashv	Fargo	123,0	0	1,37 1.00	+	79.04	+	05.06	+	(3.54)	Н	22.32 /6	H	1.00	H	(4)	H	
23	-+	Moe	67,49	Q	1,571.68	+	42.95	+	39.22	+	3.73	Н	27.27%	+	6.00	H	22	+	6
24	-	Wide	07,40	-	1,57 1.00	+	42.95	+	33.22	+	3.73	H	21.21 /0	+	0.00	Н		+	<u> </u>
25	-	Coffey	75,20	3	1,571.52	+	47.85	+	49.03	+	(1.18)	Н	23.41%	+		Н		+	
26	-	Joney	10,20	+	1,071.02	+	47.00	+	75.00	+	(1.10)	H	20.4170	\forall		Н		+	
27	_	Jordan	113,27	6	1,571.64	+	72.08	+	83.08	+	(11.00)	H	22.99%	+	0.50	$\dagger \dagger$	(6)	+	(1)
28	_	0.00	1.0,21	_	1,01 110 1	+		†	00.00	+	(7.1.00)	††		+		H		+	
29	-1	Blank	95,97	4	1,571.67	†	61.06	+	66.75	+	(5.69)	H	21.54%	$^{+}$	252.50	H	(1,437)	\forall	(310)
30			1 22,31	\dagger	.,	+		+		1	(===7)	$ \uparrow $		+		H		+	(5.0)
31	_	Lopez	82,62	3	1,571.57	†	52.57	Ť	54.91	1	(2.34)	H	23.60%	\top	0.33	H	(1)	\top	-
32	\dashv	•	1	\top		1		†		1		$ \uparrow $		+		H		\top	
33	7	Kennedy, C.	125,01	8	1,572.62	†	79.50	+	83.03	1	(3.53)	П	22.54%	+	2.00	П	(7)	\top	(2)
34	†	•				†		1		7		П		1		П		T	
35		Solis	82,62	3	1,571.57	1	52.57	T	54.91	1	(2.34)	П	22.68%	1	87.80	T	(205)	T	(46)
36	1	-	1			T		T		1		П		T		\sqcap	` -1	\top	
37	1	Brown	75,61	1	1,571.75	1	48.11		52.29	1	(4.18)	П	21.80%	1	17.00		(71)	1	(15)
38						J		J		Ţ									
39	7	Nguyen	63,48	4	1,571.79	T	40.39	T	37.95	1	2.44		26.64%	T	4.00		10	T	3
40						Ţ		I										_[
41		Street	117,73	5	1,571.75	I	74.91	$\int_{\mathbf{v}}$	79.12	\rfloor	(4.21)	\prod	22.81%	$oldsymbol{\mathbb{I}}$	4.0		(17)	I	(4)
42				\Box		Ι		I						Ι				Ι	
43	Tot	al		$oxed{oxed}$		Ī		Ī						\prod			\$ (2,025)	\mathbb{L}	\$ (464)
44	T			\Box		I				I							1G3/18		1G3/18

Public Defender - Summary of FY 2000-01 Unallowable Salary and Benefit Costs Due to Understated Average Annual Productive Hours

	A	В	d	D	B		d		ī	erage Annua J	K		M		d	Р	ក	R	ਭ	T
				Audited		Allowable		Allowable		Wage Rate from Audited		Overstated		Allowable						· · · · · · · · · · · · · · · · · · ·
			П	Annual		Productive		Hourly		Salary and		Hourly	П	Benefit	П	Allowable		Unailowable	1	Un allo wable
1		Name		Salary		Hours		Wage Rate		PH Claimed	l	Wage Rate		Rate		Hours	П	Salary Costs	- 1	enefit Costs
2	П		П				П		Г		П				П		П			
3	0	verstated an nu	al	productive	h			D/F		J		H-J		1			П	LxP		NxR
4			Ц	1G1/32		1G1/32 V				1G3/21				1G1/31		1G1/31	П		I	
5	L	Matthews	Ц	\$65,517		1,721.94		\$ 38.05		\$ 55.84		\$ (17.79)	П	22.99%	Ц	61.25	Ц	\$ (1,090)	;	(251)
6			Ц		1		Ц				Ц		Ц		Ц		Ц		1	
7		Zorb	Н	73,817	4	1,721.94		42.87		46.97	Ц	(4.10)	Н	29.26%	Ц	2.00	Н	(8)	4	(2)
8	H	K	+	440.077	+	4 704 04	4	05.70	L	70.00	Н	(C OF)	Н	00.000/	Н	40.50	Н	(0.4)	+	(40)
9 10	\vdash	Kennedy, S.	+	113,277	+	1,721.94	4	65.78	_	72.03	Н	(6.25)	Н	22.03%	H	13.50	₩	(84)	+	(19)
11	\vdash	Shores	+	121,909	+	1,721.94	+	70.80	_	77.57	Н	(6.77)	Н	17.21%	╁	11.50	╢	(78)	+	(13)
12	Н	Onores	+	121,303	+	1,121.04	+	70.00	-	77.57	Н	(0.77)	Н	17.2170	Н	17.50	H	(70)	+	(13)
13	Н	Davis	+	79,031	$^{+}$	1,721.94	t	45.90	Н	50.29	Н	(4.39)	H	21.54%	Н	1.00	H	(4)	+	(1)
14	М		+	,	╁	.,,	†		٦		H	(*****)	П		H		H	7.7	t	
15		Mattison	1	121,909	\dagger	1,721.94	1	70.80	Н	77.57		(6.77)	Ħ	20.05%	П	13.50	П	(91)	Ť	(18)
16			T			· :-·	7				Ħ		П		П		П		Ť	
17		Valeros	Ī	71,871		1,721.94		41.74		45.73		(3.99)		26.39%		403.25	П	(1,609)	Τ	(425)
18															П		\prod			
19		Gleason	1	125,018	Ţ	1,721.94	1	72.60		79.54	Ц	(6.94)	Ш	22.08%	Ц	1.92	Ц	(13)	L	(3)
20			1		\bot		4		_		4		Ц		Ц		Ц		\perp	
21	_4	Fargo	4	125,018	4	1,721.94	4	72.60	4	79.54	Ц	(6.94)	Н	22.32%	Н	1.00	Н	(7)	\perp	(2)
22 23	\dashv	Man	+	67,498	+	1,721.94	+	20.70	4	42.05	\dashv	(3.75)	Н	27.27%	Н	6.00	Н	(23)	+	(0)
24		Moe	+	07,490	+	1,721.94	+	39.20	4	42.95	Н	(3.75)	Н	21.21%	Н	6.00	Н	(23)	+	(6)
25	-1	Coffey	+	75,203	╁	1,721.94	+	43.67	4	47.85	+	(4.18)	Н	23.41%	Н		H	_	+	
26	-	Concy	$^{+}$	10,200	+	1,721.54	+	70.07	1	47.00	+	(4.10)	Н	20.4170	Н		H		+	
27	-	Jordan	\dagger	113,276	†	1,721.94	†	65.78	1	72.08	1	(6.30)	H	22.99%	H	0.50	H	(3)	十	(1)
28			1		Ť	•	1		7		T		H		Н		H		t	
29		Blank	Ī	95,974		1,721.94	_	55.74]	61.06	1	(5.32)	П	21.54%		252.50	\Box	(1,343)	Τ	(289)
30			I				I				I								\prod	
31		Lopez	1	82,623	\perp	1,721.94	1	47.98		52.57		(4.59)	Ц	23.60%	Ц	0.33	Ц	(2)		-
32	_		1	100.00	1		1		4		1		Ц		Ц		Ц		1	
33	_	Kennedy, C.	4	125,018	+	1,721.94	4	72.60	4	79.50	4	(6.90)	Ц	22.54%	Ц	2.00	$\!$	(14)	+	(3)
34	_	Calia	+	00 600	+	1 701 04	+	47.00	4	50 F7	4	(4.50)	H	22.600/	H	07.00	${\mathbb H}$	(400)	\perp	(04)
35 36	-	Solis	+	82,623	+	1,721.94	+	47.98	4	52.57	\dashv	(4.59)	H	22.68%	\dashv	87.80	₩	(403)	+	(91)
37	\dashv	Brown	+	75,611	+	1,721.94	+	43.91	+	48.11	+	(4.20)	H	21.80%	+	17.00	${}$	(71)	╁	(15)
38	-+	5.000	+	. 5,5 . 1	+	1,721.54	+	70.01	+	70.11	+	(4.20)	Н	21.0070	+	17.00	+		+	(13)
39		Nguyen	+	63,484	+	1,721.94	\dagger	36.87	+	40.39	+	(3.52)	H	26.64%	+	4.00	H	(14)	+	(4)
40	-1	3-,	+	,	+	,	†		7		+	(/	H	_ : / = : / 0	1		$\dagger \dagger$		\dagger	
41		Street	T	117,735	T	1,721.94	Ť	68.37	1	74.91	7	(6.54)	П	22.81%		4.0	1	(26)	T	(6)
42			Ι		I		Ţ]											
43	Tot	tal	I		I		I		1		I							\$ (4,883)	1	(1,149)
44	T		Γ		Г		T				T				T		Т	1G3/18	Г	1G3/18

Tab 5

County of Santa Clara

Finance Agency Controller Pressure Department

Couply Convenient Cours 20 West Trailing Street Last Wing, Bud Moor Stat Jose, California 05110-1703 (408) 244 5200 PAX (409) 289-8620



DATE:

January 11, 2006

10:

Jim L. Spano

Chief, Compliance Audits Bureau,

State Controller's Office, Division of audits,

Post Office Box 942850, Sacramento, CA 94250-5874

FROM:

David G. Elledge

Controller-Treasurer

RE:

SB90 Mandate - Child Abduction and Recovery Program -

wild Elled

Draft audit report

Summary

Thank you for the audit report on the SB90 State Mandated Costs claim of the Child Abduction and Recovery Program. We agree to all the findings mentioned in the report except as annotated below. We request your reconsideration of the disputed audit findings in light of our reply and request the State Controller's Office to rework the numbers in the report, accordingly.

FINDING 1- Overstated salary, benefit, and related indirect cost

Response to calculation of Countywide Productive hour rates

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program states: -

<u>Audit</u>: In calculating the countywide productive hours, the county included unallowable deductions for training and authorized break time. The county deducted estimated training time based on hours required by employee's bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours aftended.

Response: We would like to point out an anomaly in the above argument. The first part of the paragraph mentions that the training and authorized break time are both unallowable whereas the second part of the paragraph states that the County deducted training time pertaining to required licensure/certification rather than actual training hours. Therefore, the State has determined that the exclusion of training time from

productive hours is appropriate and allowable, as long as the exclusion is documented based on actual training hours received. The comments proceed further to state that the County deducted <u>authorized break time</u> rather than <u>actual break time</u> taken. Therefore, as with training time, the State has agreed that the exclusion of actual break-time from the calculation of productive hours is allowable.

The issue therefore boils down to the State audit acceptance of the Countywide productive hours as a valid policy so long as both the training hours and break time are based on actual. We proceed to master these two specific points as below:

Training Time

The County first implemented the countywide calculation of productive hours in FY 2000-01. Claims filed for this fiscal year were based on calculations that included training time received by employees as seported by County departments, based on collective bargaining agreements or rosters related to actual training sessions that were conducted. For all subsequent fiscal years, the County has modified the automated payroll system to capture actual hours of training by individual employee for all County departments. Subsequent actual training time hours recorded in the later years do clearly indicate and substantiate that there is not much of a variation between the data based on collective bargaining agreements and actual recorded by a new system. We brought this to the notice of the State auditors during discussion. We therefore suggest that the training hours excluded in the calculation of Countywide Productive hour policy be accepted by the audit and this audit point dropped.

Regarding the second issue on training time of the audit points above-

"the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments,

We would like to point out that the Countywide Productive hour policy as allowed by the claiming instructions is not department specific but County specific and as such the calculation will have to be based on employee specifications of all departments only and not based on the specific department. Therefore we reiterate that our countywide productive hour policy satisfies the State Controller claiming instructions and we request the audit to drop this point.

Break Time

Break time was similarly calculated, based on requirements of collective bargaining agreements and State law. The issue now raised by the audit is recording of actual break time and this issue was amply dealt by us in our earlier responses to State Audit reports on other SB90 programs. We briefly summarize our position as below:

While our automated payroll system can accommodate a change, we believe the additional time and cost of recording such information would exceed the value of the information obtained, since it can readily be determined by simple calculation. This conclusion is consistent with OMB A-87 cost allocation principles, which limit the effort

expected of state and local governments to calculate indirect costs when such costs are "... not readily assignable...without effort disproportionate to the results achieved." In the case of daily break-time required by both State law and collective bargaining agreements, the recording of actual break-time taken twice daily by more than 15,000 employees during 250 workdays per year would not result in the determination of a materially different amount of actual time taken than could be readily calculated pursuant to the 30 minute daily standard specified by the collective bargaining agreements. Further, because the County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims, the effect of not allowing the County to exclude one-half hour per day break-time from the productive hour calculation would be to increase the hours charged to SB 90 claims by the same one-half hour per day for all claims involving full-day charges. This may result in extra work without any commensurate advantages or savings in costs claimed.

According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, etc., all of which are paid and form part of the total available hours, should be excluded for the calculation of productive hours to get an accurate countywide productive hours as explained to the State Controller audit staff in several meetings. We produced the necessary documents in support of our calculation of the countywide productive hourly rate to the State audit staff. We believe that the State Controller's SB 90 claiming instructions explicitly approve the usage of the same by showing examples of excludable times one of which is informal time off.

Further, before the introduction of countywide productive hour policy in the County of Santa Clara in our letter of December 27, 2001, we informed the State Controller that the County was electing to change its SB 90 claiming procedures related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average countywide productive hours per position would improve SB 90 claiming accuracy, consistency, and documentation and facilitates the State audit function. Consequently, several claims have been submitted and accepted during the past years using the countywide methodology. We advised state audit staff and provided a copy of the County's letter dated December 27, 2001 and explained our understanding of the SB 90 instructions pertaining to the calculation of productive hours.

During the audit of this claim, State auditors were unable to provide any written State procedures, regulations or other legal authority to refute our interpretation of Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Lastly, all claiming departments stand advised of these procedures and the County Controller's Office is responsible for the annual calculation of County-wide productive hours and has done so for the past four fiscal years. These procedures are already a part of the County Controller's accounting policies and have been used on all SB 90 claims since I'Y 2000-01.

We reiterate that the State guidelines do permit the deduction of training and authorized breaks for calculation of productive hours. The State Manual states that 'Informal time off' as one item to be considered for calculation of local agency's average annual productive hours. We state that this item includes the authorized break time also.

Regarding actual training hours as against the "certification required training time", our payroll accounting system identifies all the actual training time spent by all staff members of the county in the biweekly payroll procedure by separate cost codes. We do not include any training time directly charged to programs again in calculating the productive hours to ensure avoiding double recovery of costs.

Further, we have filed an Incorrect Reduction Claim with the Commission on State Mandates on this issue and the claim is yet to be heard.

We therefore request you to reconsider your views on the usage of countywide productive hourly rate policy and rework the numbers in the report to reflect the correct costs allowed.

FINDING 2 - Unallowable salary, benefit, and related indirect cost

Response to the disallowance of certain employees

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program stated the following with the county response following each paragraph:

Audit: The county did not provide time logs to support hours claimed for certain employees. The salary and benefit costs for one of these employees, a legal clerk, were also included in the county's indirect cost pool. For the remaining employees, the time logs provided did not support mandate-related hours claimed. The county was unable or unwilling to reconcile claimed hours to employee time logs.

Response: Employees without time logs worked full-time on mandated programs, and payroll documentation should be used to substantiate the hours claimed. The Legal Clerk referenced worked full-time on mandated programs and was correctly counted as direct, but inadvertently also included in the indirect pool. Her time should be included as direct and the indirect pool adjusted accordingly. We agree to this adjustment.

For some comployees where time log material was not considered adequate to support the claimed hours, we assert that the claimed hours are substantially correct. But the documentation was incomplete and did not help comboration. In order to substantiate the claimed costs and support our assertion we conducted and presented a current time-study. The results support the claimed hours. We have furnished the time study documents to the audit staff. We did not receive a response.

Audit: We calculated allowable employee hours based on mandate-related hours supported by employee time logs. Subsequently, the county submitted a time study and requested that we instead rely on the time study as supporting documentation for all

sulary and benefit costs claimed. We concluded that the time study is not competent evidence to replace contemporaneous time logs. However, we reviewed the time study to determine whether the time study supports salary and benefit costs claimed for employees who did not have contemporaneous time logs.

We concluded that the county's time study does not adequately support salary and benefit cost claims for the following reasons.

- The county did not identify how the time period studies was representative of the fiscal year.
- The county did not summarize the time study results and show how the county
 could project the results to the approximate actual costs for the audit period.
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.

Response:

We do not concur with any of the reasons for disallowance and we explain our response as below:

- The time-study plan and proposal submitted annotated that the time period studied was a representative subset of a full fiscal year and that no substantial staffing or workload changes occurred since the audited years.
- > The results were summarized for the period of the time-study, and could be extrapolated for the audit years without difficulty.
- The Child Abduction and Recovery Program does not require a varying level of effort as was stated by the audit. Its workload and staffing have remained essentially constant throughout.

We therefore request you to reconsider your views on the usage of the time-study and accept the same and rework the numbers in the report to reflect the correct costs allowed.

Tab 6

County of Santa Clara Legislatively Mandated Sexually Violent Predators Audit Period from July 1, 1998 through June 30, 2001 Audit ID# S03-MCC-0003

Analysis of District Attorney's Salaries and Benefits 1999-2000

Employee Name/Title	Defendant	Hourly rate	Hours Claimed	Total Salary Claimed	Benefit Rate Claimed	Calculated Benefit	Calculated Salary and Benefit	Claimed on individual defendant sheets
Overstreet, Dana, Attorney	Jerry Howard David Litman Joseph Johnson Mike Sanchez	75.2400	16 99.5 83 58	\$ 1,204 7,486 6,245 4,364	22.4%	\$ 270 1,677 1,399 978	\$ 1,474 9,163 7,644 5,342	\$ 1,473 9,160 7,641 5,339
	Manse Sullivan		59.5	4,477		1,003	5,480	5,478
	Dean Pacini Anthony Carlin		16.75 44	1,260 3,311		282 742	1,542 4,053	1,542 4,051
	William Olsen		13	978		219	1,197	1,197
12	William Lanchorne Bruce Gordon		15.5 110.5	1,166 8,314		261 1,862	1,427 10,176	1,427 10,173
10.	John Fraser		22	1,655		371	2,026	2,025
	Ernest Galindo		19.3	1,452 188		325 42	1,777	1,772
	Jare Sthephens Donald Lockett		2.5 2	150		34	230 184	230 184
	Marc Rose		9.5	715		160	875	875
	Albert Murphy Fred Scott		17 9.5	1,279 715		287 160	1,566 875	1, 56 5 8 75
	Brian Alan Devries		5.25	395		88	483	483
	Francisco Valadao		15	1,129		253	1,382	1,382
	Patrick Brehm Anthony Norris		0.5 3	38 226		8 51	46 277	46 276
	Christopher Hubbart		312	23,475		5,258	28,733	28,723
	Training		107	8,051		1,803	9,854	9,850
Calculated Total Hours for Dana Overstreet			1040.3	\$ 78,272		\$ 17,533	\$ 95,805	\$ 95,767
Sandri, Michelle, Investigator	David Litmon John Frasier	46.90 47.28	30 8	1407 378	22.5%	317 85	1,724 463	1,724 463
	DOINT Table!	47.20	ŭ	3,0		ω.	400	400
Schembri, Michael	Mike Sanchez	45.01	4	180	25.6%	46	226	223
Smith, Kevin, Investigator	Anthony Carlin	49.48	4	198	15.7%	31	229_	229
Total Calculated				\$ 80,435		\$ 18,012	\$ 98,447	\$ 98,406
Total Claimed				\$ 80,660		\$ 18,023	\$ 98,683	161/16
		Allowable			Allowable			وبالا
Employee Name/Title		Hourly Rate per audit	Allowable Hours per Audit	Allowable Salary per Audit	Benefit Rate per Audit	Allowable Benefits per Audit	Total Allowable Costs	
Overstreet, Dana, Attorney	16/1	7 67.93	3615/6	\$ 62,190	22.1%	13,744	\$ 75,934	
Sandri, Michelle, Investigator		41.92	38	1,593	22.7%	362	1,955	
Schembri, Michael		38.56	4	154	26.7%	41	195	
Smith, Kevin, Investigator		43.75	4	175	17.0%	30	205_	
Total Allowable Costs				\$ 64,112	agan aya a sa sa sa sa sa sa sa sa sa sa sa sa	\$ 14,177	\$ 78,289	ically
				Unallowable Salaries		Unallowable Benefits	Total Unallowable Costs	· · · · · · · · · · · · · · · · · · ·

County of Santa Clara Legislatively Mandated Sexually Violent Predators Audit Period from July 1, 1998 through June 30, 2001 Audit ID# S03-MCC-0003

Analysis of District Attorney's Hourly Rates 1999-2000

		Employee	Claimed	Claimed	Benefit Rate									
		Overstreet, Dana, Attorney Sandri, Michelle, Investigator Schembri, Michael, Investigator Smith, Sandra, Investigator Smith, Kevin, Investigator	75.24 46.90 45.01 49.48 49.48	22.4% 22.5% 23.8% 15.7% 15.7%	22.1% 22.7% 24.3% 26.7% 17.0%									
. 4	Pay period 6/25/00	<u>Employee</u>	Regular Pay	Overtime	Other Earnings	Other Benefits	Insurance	FICA	PERS	WORKERS COMP	Total Other Pay	Total Benefits	Total Pay plus benefits	Benefit Rate
		Overstreet, Dana, Attorney Sandri, Michelle, Investigator Schembri, Michael, Investigator Smith, Sandra, Investigator Smith, Kevin, Investigator	4,594.64 2,864.14 2,726.72 1,431.12 2,997.36	- - - -	:	- - - -	379.40 358.73 335.72 144.96 126.92	351.49 39.54 113.31 40.67	226.68 243.45 231.77 95.91 254.78	69.38 43.24 41.17 22.59 48.16	- - - -	1,026.95 645.42 648.20 376.77 470.53	5,621.59 3,509.56 3,374.92 1,807.89 3,467.89	22.4% 22.5% 23.8% 26.3% 15.7%
B	Pay Period 7/11/00	<u>Employee</u>	Regular Pay	Overtime	Other Earnings	Other Benefits	Insurance	FICA	PERS	WORKERS COMP	Total Other Pay	Total Benefits	Total Pay plus benefits	Benefit Rate
		Overstreet, Dana, Attorney Sandri, Michelle, Investigator Schembri, Michael, Investigator Smith, Sandra, Investigator Smith, Kevin, Investigator	4,413.68 2,694.47 2,386.16 1,189.22 2,804.21	-	-	- - - - -	341.79 348.53 323.10 129.96 197.13	337.64 34.60 94.80 40.66	217.63 229.03 202.82 78.98 238.36	66.86 40.69 36.03 18.71 42.34	- - - -	963.92 618.25 596.55 322.45 518.49	5,377.60 3,312.72 2,982.71 1,511.67 3,322.70	21.8% 22.9% 25.0% 27.1% 18.5%
C	Average	Employee	Regular Pay	Overtime	Other Earnings	Other Benefits	Insurance	FICA	PERS	WORKERS COMP	Total Other Pay	Total Benefits	Total Pay plus benefits	Benefit Rate
		Overstreet, Dana, Attorney Sandri, Michelle, Investigator Schembri, Michael, Investigator Smith, Sandra, Investigator Smith, Kevin, Investigator	4,504.16 2,779.31 2,556.44 1,310.17 2,900.79			- - - -	360.60 353.63 329.41 137.46 162.03	344.57 - 37.07 104.06 40.67	222.16 236.24 217.30 87.45 246.57	68.12 41.97 38.60 20.65 45.25		995.44 631.84 622.38 349.61 494.51	5,499.60 3,411.14 3,178.82 1,659.78 3,395.30	22.1% 22.7% 24.3% 26.7% 17.0%
	Total	Employee Overstreet, Dana, Attorney Sandri, Michelle, Investigator Schembri, Michael, Investigator Smith, Sandra, Investigator Smith, Kevin, Investigator	Yearly Salary Claimed 119,460.64 74,467.64 70,894.72 37,209.12 77,931.36	E Productive Hours 1,587.79 1,587.79 1,587.79 752.00 1,575.01	Hourly Rate Claimed 75.24 46.90 44.65 49.48 49.48	Allowable Yearly Salary 117,108.16 72,261.93 66,467.44 34,064.42 75,420.41	Allowable Productive Hours /a/ 1723.96 1723.96 1723.96 1723.96	Allowable Hourly Rate 67.93 41.92 38.56 19.76 43.75	161/17					

Spoke with Jean stated that Sandra Smith's name was used for some unknown reason. The person who provided service was Kevin Smith. Check payroll interface and the amounts are more consistant with Kevin Smiths salary.

Benefit

Rated

Allowable

Hourly Rate

See 3616/15 for tickment explanations

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161/27

County of Santa Clara Legislatively Mandated Sexually Violent Predators Audit Period from July 1, 1998 through June 30, 2001 Audit ID# S03-MCC-0003

Analysis of District Attorney's Salaries and Benefits 2000-01

T										
ATT CONTRACTOR OF THE PERSON NAMED IN	Employee Name/Title	Defendant	Hourly rate	Hours Claimed	Total Salary Calculated	Benefit Rate Claimed		efits	_ Calculated	_ Claime
4-	Overstreet, Dana, Attorney	Anthony Norris Anthony Carlin William Lanchome Marc Rose Patrick Brehm Richard Connelly Brian Devries Donald Lockett John Fraser Ernest Galindo Jerry Howard Timothy Curley Gilbert Moreno Alton Robinson Karl Olsen Dean Pacini Fred Scott Francisco Valadao Kenneth Wallace George Whaley	79.13	71.50 164 22.25 20 6 2 2 3 3 1 5 5.5 5.5 3 2 2.92 1 3.5 3 43.5	5 5,658 1 12,977 1,761 1 1,583 475 2 158 1 158 237 79 396 435 237 158 237 158 237 79 277 79 277 237	22.9%		1,296 2,973 403 363 109 36 54 18 91 100 54 36 53 18 91 109 54 789 218	\$ 6,954 15,950 2,164 1,946 584 194 291 97 487 535 291 194 284 97 340 291 4,231 1,168	\$ 6,1 15,1 2,1 1,1 1,2 1,2 1,2 1,2 1,2 1,1
		Donald Robinson Training		2 324	158 25,638			36	194	1,06 18
	Total Hours for Dana Overstreet			710.17	\$ 56,196			5,874 2,873	\$ 69,069	\$ 69,00
	Persky, Aaron, Attorney	Patrick Brehm John Fraser Ernest Galindo Robert Moran Gilbert Moreno Karl Olsen Dean Pacini Arthur Robledo Fred Scott	62.62 41.11 41.11 57.65 57.65 41.11 41.11 41.11	1 137 73 37.5 4.75 107 107 0.17 108.5	63 5,632 3,001 2,162 274 4,399 4,399 7 4,480	22.32%		14 1257 670 483 61 982 982 2 995	77 6,889 3,671 2,645 335 5,381 5,381 5,381	6,8 3,6 2,8 3,5 5,3 5,3
T	otal for A. Persky	Francisco Valedao George Whaley Training	41.11 41.11 57.65	45 2.75 48 671.67	1,850 113 2,767 \$ 29,127		\$ 6	413 25 618 3,502	2,263 138 3,385 \$ 35,629	2,26 13 3,38 <u>35,64</u>
	erris-Metcalf, Joyce otal Calculated	Jerry Howard	79.13	24	\$ 1,899	22.9%	\$	435	\$ 2,334	2,33
To	otal Claimed				\$ 87,222 \$ 87,219			,810 ,828	\$ 107,032 107,047	\$ 107,04
			Allowable hourly rate	Allowable hours	Aliowable Salaries	Allowable Benefit Rate per Audit	Allowab Benefits p Audit		Total Allowable Costs	
Ov	erstreet, Dana, Attorney	16/2	70.80	396.92	\$ 28,102	22.66%	\$ 6.3	368	\$ 34,470	
Pe	rsky, Aaron, Attorney		50.38	631.67	31,824	22.36%	•	116	38,940	
Fe	rris-Metcalf, Joyce		70.80	24	1,699	22.66%		385		
Tot	al Allowable Costs			-	61,625		\$ 13,8		2,084 \$ 75,494	
					Unallowable		Unallowab Benefits p		Total Unallowable	
	al Unallowable Costs				Salaries	-	Audit		Costs	

County of Santa Clara Legislatively Mandated Sexually Violent Predators Audit Period from July 1, 1998 through June 30, 2001 Audit ID# S03-MCC-0003

Analysis of District Attorney's Hourly Rates 2000-01

		Hourly Rate Claimed	Rated Claimed	Benefit Rate									
	Ferris-Metcalf, Joyce Overstreet, Dana, Attorney Persky, Aaron, Attorney Persky, Aaron, Attorney Persky, Aaron, Attorney	79.13 79.13 62.62 41.11 57.65	22.91% 22.91% 22.30% 22.32% 22.32%	22.66% 22.66% 22.36%						·			
Pay Period 6/24/01	-	Regular Pay	Overtime	Other Earnings	Other Benefits	Insurance	FICA	PERS	WORKERS COMP	Total Other Pay	Total Benefits	Total Pay plus benefits	Benefit Rate
	1 Ferris-Metcalf, Joyce 2 Overstreet, Dana, Attorney 3 Persky, Aaron, Attorney	4,782.96 4,782.96 3,484.88	•	- -	-	418.68 418.68 287.20	365.90 365.90 264.68	236.10 236.10 171.19	75.09 75.09 54.71	- - -	1,095.77 1,095.77 777.78	5,878.73 5,878.73 4,262.66	22.91% 22.91% 22.32%
Pay Period 7/09/00	_	Regular Pay	Overtime	Other Earnings	Other Benefits	Insurance	FICA	PERS	WORKERS COMP	Total Other Pay	Total Benefits	Total Pay plus benefits	Benefit Rate
	Ferris-Metcalf, Joyce Overstreet, Dana, Attorney Persky, Aaron, Attorney	4,594.64 4,594.64 3,188.32	-	-	:	381.38 381.38 268.05	351.49 351.49 242.00	226.68 226.68 156.37	69.38 69.38 48.14	:	1,028.93 1,028.93 714.56	5,623.57 5,623.57 3,902.88	22.39% 22.39% 22.41%
Average		Regular Pay	Overtime	Other Earnings	Other Benefits	Insurance	FICA	PERS	WORKERS COMP	Total Other Pay	Total Benefits	Total Pay plus benefits	Benefit Rate
	1 Ferris-Metcalf, Joyce 2 Overstreet, Dana, Attorney 3 Persky, Aaron, Attorney	4,688.80 4,688.80 3,336.60	-	- - -		400.03 400.03 277.63	358.70 358.70 253.34	231.39 231.39 163.78	72.24 72.24 51.43	- - -	1,062.35 1,062.35 746.17	5,751.15 5,751.15 4,082.77	22.66% 22.66% 22.36%
Total	Employee 1 Ferris-Metcalf, Joyce 2 Overstreet, Dana, Attorney	Yearly Salary Claimed 124,356.96	Productive Hours Claimed 1,571.55	Hourly Rate Claimed 79.13	Allowable Salary 121,908.80		Allowable Hourly Rate 70.80	16-17					
-	3 Persky, Aaron, Attorney	90,606.88	1,571.55 1,571.55	79.13 57.65	121,908.80 86,751.60	35 1721.94 35 1721.94	70.80 50.38	161/27					

Spoke with Jean Dobroff regarding the county claiming 3 different hourly rates for Aaron Persky. She stated she called Ferlyn at Maximus, who stated that a mistake had been made on the claim. Jean stated that the county should have used 57.65 for this employee.

Benefit

Allowable

a Change due to Changing productive hours

101/128 82/151

Attorney Time Sheet (for SVP, 1026.5 and 2970 cases)

LITMON DAVID Docket no. 210430 Client name

ACTIVITY CODES

01 - Review file

02 - Conference with client

03 - Conference with other

04 - Telephone call

05 - Document/record review 06 - Factual investigation

07 - Legal research

08 - Motions preparation 09 - Preparation for trial

10 - Probable cause hearing

11 - Trial

12 - Other court appearance

Date	Hours	Code	Description of Activity
11/9/99	2	1	Org of file
11/10	7	l	Org of file
3/21	8	5	7
3/22	5	5,9	
3/24	7	59	
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4/29	Ø		
4120	4	9	· ·
511	12	9+11	Tial.

Attorney Time Sheet (for SVP) 1026.5 and 2970 cases)

Docket no. 21043 Client name

ACTIVITY CODES

02 - Conference with client

03 - Conference with other

- 01 Review file
- 04 Telephone call
- 05 Document/record review
- 06 Factual investigation
- 07 Legal research
- 08 Motions preparation
- 09 Preparation for trial
- 10 Probable cause hearing
- 11 Trial
- 12 Other court appearance

Date	Hours	Code	Description of Activity
	 	+	
11/10/99		9	Organization of the
2/6/00		 _`	
2/7	3	1,6	Reviewing like, copying docs
2/9	6	9	Drove to Barkeley to meet up DR. Tucker
2/11		2	Mot of closes to down in my Dr. Tucker
2/14	1	2	Treal continued at met of about a draws case
7/22	3	915	
2/23	4	95	
37	1.5	2	
318	3	7	
319	M	9	
3/12	0	9	
3/13	1	12	
3/13	6	9	
3114	10	9	
3/19	3	9	
3/19	7	8	
5/8	5	9	
5/9	4	9	
5/10	5	9	
5/11	5	9	
5/14	3	9	
		ii	
5/15	10	9+10	
5/16	11	9+15	
5/17	11	9+16	

Attorney Time Sheet (for SVP, 1026.5 and 2970 cases)

Docket no. 210431 MOZHAOV

ACTIVITY CODES

01 - Review file

02 - Conference with client

03 - Conference with other

04 - Telephone call

05 - Document/record review 06 - Factual investigation

07 - Legal research

08 - Motions preparation 09 - Preparation for trial

10 - Probable cause hearing

11 - Trial

12 - Other court appearance

<u>Date</u>	Hours	Code	Description of Activity
5/18	11	9+19	
5/19	6	10	
5/21	4	9	
5/22	ID	11+9	
5/23	6	11	
5/24	3	((
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Today's Date

ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of

08 - Document inspection

09 - Factual investigation re

10 - Legal research re

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl:

15 - Prepare and file

19 - Review 20 - Review file

16 - Prepare letter to

17 - Prepare opinion letter to

18 - Prepare status report

21 - Review letter from

22 - Revise

23 - Settlement negotiations with

24 - Take depositions of

25 - Telephone call from

26 - Telephone call to

27 - Telephone conference with

28 - Travel to

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
CHRISTOPHER HUBBART WI 6600 PRIVATE ATTORNEY		2 HRS		20	2/19/99 DO REVIEW OF FILE
1-1-98 to	7")	2hrs		14	2/99 do Trial prep
6-50-99		5	16.34	14	2/99 UPS Bravey
	(D)	2hr		14	3/26/99 discovery
					, , , , , , , , , , , , , , , , , , ,
			6-87		5/8/99 discovery UPS
		7			, 0
		4		14:	3/17/99
		1		14	3/19/99
		5 hrs		02	3/25/99 Phonix int.
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ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of

08 - Document inspection

09 - Factual investigation re

10 - Legal research re

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl:

15 - Prepare and file

16 - Prepare letter to

17 - Prepare opinion letter to

18 - Prepare status report

19 - Review

20 - Review file

21 - Review letter from

22 - Revise

23 - Settlement negotiations with

24 - Take depositions of

25 - Telephone call from

26 - Telephone call to

27 - Telephone conference with

28 - Travel to

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
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WI 6600		5	4	14	(1) 11 2 Fg
movate attra		62	7	14	CB 12-6-99
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ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of

08 - Document inspection

09 - Factual investigation re

10 - Legal research re

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl:

15 - Prepare and file

17 - Prepare opinion letter to

18 - Prepare status report

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21 - Review letter from

22 - Revise

23 - Settlement negotiations with

24 - Take depositions of

25 - Telephone call from

26 - Telephone call to

27 - Telephone conference with

28 - Travel to

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
thebart us 6600 Private attry	140294	6	B	29	D-66 tude to by motions
private attry		8	4	14	N. Carone
•		8	E	114	No 2-9-00
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		5	B	14	To 3-03-00!
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		7	1	14	do 3-35-00

Today's Date

ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of 08 - Document insection 09 - Factual investigation re

10 - Legal research F9

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl: 15 - Prepare and file

16 - Prepare letter to

17 - Prepare opinion letter to

18 - Prepare status report

19 - Roview

20 - Review file

21 - Review letter from

22 - Revise

23 - Settlement negotiations with

24 - Take depositions of

25 - Telephone call from

26 - Telephone call to

27 - Telephone conference with

28 - Travel to

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
Hubbart_	140294	8	E	29	do 2-28-00 Judge toley
		4	E	29	do 2-29 18-57 D-4
		4	A	14	do 78799 9/295
		8	E	29	do 3-1-00
		\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	<u>E</u>	107	1003.00
		4	Æ	14	3-3
		8	E	69	3-6
		8	16	129	3-7
		4		29	3-8
		4	<u> </u>	14	3-8
		6	E	29	3-9
		8	19_	14	3-70
		<u> </u>	15	29	3-13
		8	-		3-14
		1.0	12	29	
		4 5	6	47	3-21-00

Attorney Time Sheet (for SVP, 1026.5 and 2970 cases)

Client name William Korl" Billie Jean "Clsen

Docket no. 210555

ACTIVITY CODES

01 - Review file

04 - Telephone call

07 - Legai research

10 - Probable cause hearing

02 - Conference with client 03 - Conference with other 05 - Document/record review 06 - Factual investigation

08 - Motions preparation 09 - Preparation for trial

12 - Other court appearance

		Γ	1	
Attorney	Date	Hours	Code	Description of Activity
CBV	2/2000	.1	<u>C</u>	Trillisit W/ D. initial meeting, Dince MT
CBV	9/2/00	3	CI	Revol File, initial evaluations + suppl. disc.re
	9/			187 of
GEV	7/kg/00	3	13	D41 - Statisconternice, advised judge 1050 mg
	1		<u> </u>	to necessary be of neweralization
GBV	9/4/00	8	CI	Revid nimate file
GW	149/00	15	CG	Cipied file for defense expert Dr. Holon
GBV	1/19/00	٠،25	C3	Spoke W Dr. Halm over the phone re-fos+ Dauber-Frye
CBV	200	·S	03	Met w/ Barbara Fargo, not good idea to have export
·				+187 into. attributed to A.
6BV		2.5	OS	Revel material sent to me by Dr. Hadon
GBV	184/00	1	09	Propped order make-up + female civilian clothing
CBV	164/00	<i>,</i> ,,,,,	Clo	Space w/ Camun Me inv. re Dis employe in passon
	97			Sylvia-Mickinster, no poblem W/D other than frambour
36V	1/21/00	2.5	Cix	Tail Visit W/A. Discussed Tractest & in Limines
				about 187
6BN	9/22/00	1	.02	Ful Visit NIA. (lothes issues
BV.	9/24/00	8	09	Prepped Tral Birder + organized reports
GBV	1/25/00	10	11	Trial
li .	24/00	10	11	11
111	67/00	10	11	11
	200	10.	11	ч
. * *	129/	10	11	U)
11 192/	-19/	40	11	h

ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of

08 - Document inspection

09 - Factual investigation re

10 - Legal research re

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl:

15 - Prepare and file

16 - Prepare letter to

17 - Prepare opinion letter to

18 - Prepare status report

19 - Review

20 - Review file

21 - Review letter from

24 - Take depositions of

25 - Telephone call from

22 - Revise

26 - Telephone call to

27 - Telephone conference with

23 - Settlement negotiations with 28 - Travel to

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
NTHONY CARLIN WI 6600 RIVATE ATTORNEY	210536	8 HOURS		09/15	DEC 1999 & JAN 2000 - INVESTIGATION OF PRIORS & PREPARATION OF PETITION AND OTP
			inmost	atron	9-99 Dt Invest. Smit
		3 HRS	0	14	-20 3-31-00 BU S-31-00
		8 HRS	0	14	DO 6-1-50
		2 HRS		06	516 Ley 69.00 D-41 FOL 20 6-15-00 cing pc+
		1 m		06	20 6-15-00 cing pc +
		4 MRS	(2)	14	BO 6.29-00
		3 MCS		14	Do 6-30-00
	#	38.05	Finmstig	ation)	De hos TSCPT 6.00
	6	3 HRS	D	14	Post of the second
START FY O	olal		F		2-00 IR OF Innest-Smit
	10 6	1 He	D	14	Do 8-21-00
- 01 to 4	2 9 7 8 0	10 11	13	15	20 20 21 22 24 25 25 26 26 36 36 36 36 36 36 36 36 36 36 36 36 36
	<u> </u>				Y. K
		5 MRS	D	14	N 831-00



ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of

08 - Document inspection

09 - Factual investigation re

10 - Legal research re

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl:

15 - Prepare and file

16 - Prepare letter to

17 - Prepare opinion letter to

18 - Prepare status report

19 - Review

20 - Review file

21 - Review letter from

22 - Revise

23 - Settlement negotiations with

24 - Take depositions of

25 - Telephone call from

26 - Telephone call to

27 - Telephone conference with

28 - Travel to

29 - Trial of

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
	21053	0		29	9-22-00 do D.41 75
MADAY CAPUD			\mathbf{P}		8.21.00 Co " "TS
111111					11.6.00 do "
WI 6600		5	_D	15	9-1-00 do
		4	Ď	14	10-51-00 do
		1 HK	D	06	11-13-00 D-41 DO
					Trial 4thing of
					mons Setting
					PTC
		3 HRS	7	14	42-4-00 Response to
					13 pre-trial nuture
		2 MRS	D	29	12-5-00 D-41 Ades
					Mos in Simmine
		7HR	SD	14	1-24-01

3HRS D 14 1-29-11

Dept 19 Judg Zeez Dig Lage Dan (D) or wormpa from sing 2-21 8ths 27 (2) 2-22 8ths 27 (2) 2-23 8ths 27 (2) 73 8 thes 2-6-0129 6 mcs 2-7-01 29 41 10-18-1 2-1-01/11 8 THS 2-16 0 PM 8 HRS 1-30-01 3 thes 1-31-01 8 MKS 2-8-01 2-12-13 8 HS 2-1501 10-21-6 うろうななる 3 Mess 8 HBS 8 ms 4785 8 tts

ACTIVITY CODES

01 - Analysis and evaluation of

02 - Attend

03 - Attend deposition of

04 - Arrange services of

05 - Conferences with

06 - Court appearance re

07 - Deposition of

08 - Document inspection

09 - Factual investigation re

10 - Legal research re

11 - Miscellaneous

12 - Preparation for

13 - Preparation of

14 - Preparation for trial, incl:

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15 - Prepare and file

16 - Prepare letter to

17 - Prepare opinion letter to

18 - Prepare status report 19 - Review

20 - Review file

21 - Review letter from

22 - Revise

23 - Settlement negotiations with

24 - Take depositions of 25 - Telephone call from 26 - Telephone call to 27 - Telephone conference with

28 - Travel to

Respondent	Docket No.	Hours	Costs	Act. Code	Activity Description
William Kerl Olsen	210555	3.0	D	14	AP 9-6-00 Review Court documents, Letter to
		3.0		14	AP 9-11-00 Review documents
		4.0		14	AP 9-12-00 Prepare timeline and letter to
		2.0		14	AP 9-14-00 Prepare timeline for open
		3.0		14	AP 9-15-00 Review police reports: Lett
		2.0		14	AP 9-18-00 Review appellak documents
		4.0		14	AP 9-21-00 Trial prep.
		4,0		14	AP 9-22-00 Trial Prep
		8.0		29	AP 9-25-00 Trial
		8.0		29	AP 9-26-00 Trial
		8.0		29	AP 9-27-00 Total
		8.0	Q	29	AP 9-28-00 Trial
		2.0		14	AP 9-29-00 Total Prep. (29)
		8,0		29	AP 13-2-00 Trial
		810		29	AP 10-3-00 Total
		810		29	AP 10-4-00 Trial
	. 1	4.0		29	AP 10-5-00 Trial and orgenize
•	•	1.0	4	14	AP 10-5-00 Trial and organi AP 10-6-00 Prepare and file commitment or

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 January 30, 2015, I served the:

State Controller's Office (SCO) Comments on IRC

Sexually Violent Predators, 07-4509-I-02 Statutes 1995, Chapters 762 and 763; Statutes 1996, Chapter 4; Fiscal Years 1998-1999, 1999-2000, and 2000-2001 Santa Clara County, 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 January 30, 2015 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 1/8/15

Claim Number: 07-4509-I-02

Matter: Sexually Violent Predators

Claimant: County of Santa Clara

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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