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December 22, 2014
**Commission on
State Mandates**

JOHN CHIANG
California State Controller

LATE FILING

December 22, 2014

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

Re: Incorrect Reduction Claim (IRC)

Child Abduction and Recovery Program, 08-4237-I-02

Civil Code Section 4600.1 (Repealed and added as Family Code Sections 3060-3064);
Penal Code Sections 278 & 278.5 (Repealed and added as Penal Code Sections 277, 278 &
278.8); Welfare and Institution Code Sec. 11478.5 (Repealed and added as Family Code
Section 17506)

Fiscal Years: 1999-2000; 2000-2001; and 2001-2002

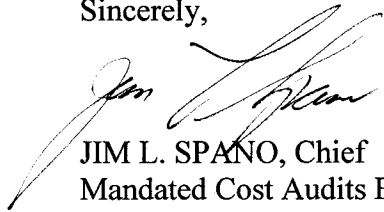
Santa Clara County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-entitled 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

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Attachment

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

Child Abduction and Recovery Program

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Attachment: County Comments

Note: References to Exhibits relate to the county's IRC filed on January 28, 2009, as follows:

- Exhibit A – PDF page 17
- Exhibit B – PDF page 40
- Exhibit C – PDF page 51
- Exhibit D – PDF page 61
- Exhibit E – PDF page 79
- Exhibit F – PDF page 114
- Exhibit G – PDF page 153
- Exhibit H – PDF page 176
- Exhibit I – PDF page 182
- Exhibit J – PDF page 186
- Exhibit K – PDF page 188

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850

3 Sacramento, CA 94250

4 Telephone No.: (916) 445-6854

5 BEFORE THE

6 COMMISSION ON STATE MANDATES

7 STATE OF CALIFORNIA

8
9
10 INCORRECT REDUCTION CLAIM (IRC) ON:

11 *Child Abduction and Recovery Program*

12 Chapter 1399, Statutes of 1976; Chapter 162,
13 Statutes of 1992; and Chapter 988, Statutes of
14 1996

15 SANTA CLARA COUNTY, Claimant

No.: IRC 08-4237-I-02

AFFIDAVIT OF BUREAU CHIEF

16 I, Jim L. Spano, make the following declarations:

- 17 1) I am a employee of the State Controller's Office and am over the age of 18 years.
- 18 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
- 19 Before that, I was employed as an audit manager for two years and three months.
- 20 3) I am a California Certified Public Accountant.
- 21 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by Santa Clara
- 23 County or retained at our place of business.
- 24 6) The records include claims for reimbursement, along with any attached supporting
- 25 documentation, explanatory letters, or other documents relating to the above-entitled
Incorrect Reduction Claim.

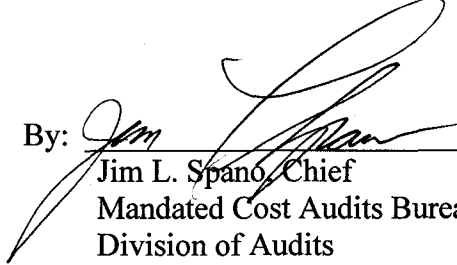
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7) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, and FY 2001-02 commenced on August 2, 2004, and ended on October 4, 2005.

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: December 22, 2014

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) 1999-2000, FY 2000-01, and FY 2001-02

**Child Abduction and Recovery Program
Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992;
and Chapter 988, 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 January 28, 2009. The State Controller's Office audited the county's claims for costs of the legislatively mandated Child Abduction and Recovery Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on March 17, 2006 (Exhibit A).

The county submitted reimbursement claims totaling \$2,946,189—\$696,353 for fiscal year (FY) 1999-2000 (Exhibit E), \$1,053,034 for FY 2000-01 (Exhibit F), and \$1,196,802 for FY 2001-02 (Exhibit G). Subsequently, the SCO audited these claims and determined that \$1,667,721 is allowable and \$1,278,468 is unallowable. The county claimed unallowable salaries, benefits, and indirect costs because it overstated employees' productive hourly rates and claimed unsupported costs.

The following table summarizes the audit results:

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 1999, through June 30, 2000</u>			
Salaries	\$ 426,165	\$ 237,819	\$ (188,346)
Benefits	82,314	47,076	(35,238)
Services and supplies	—	—	—
Travel and training	26,178	26,178	—
Total direct costs	534,657	311,073	(223,584)
Indirect costs	161,696	87,833	(73,863)
Total program costs	<u>\$ 696,353</u>	398,906	<u>\$ (297,447)</u>
Less amount paid by the State ¹		(398,906)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Salaries	\$ 632,171	\$ 327,260	\$ (304,911)
Benefits	139,636	64,766	(74,870)
Services and supplies	21,081	21,081	—
Travel and training	2,362	2,362	—
Total direct costs	795,250	415,469	(379,781)
Indirect costs	257,784	123,449	(134,335)
Total program costs	<u>\$ 1,053,034</u>	538,918	<u>\$ (514,116)</u>
Less amount paid by the State ¹		(538,918)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2001, through June 30, 2002</u>			
Salaries	\$ 694,854	\$ 428,052	\$ (266,802)
Benefits	172,305	100,279	(72,026)
Services and supplies	—	—	—
Travel and training	1,856	1,856	—
Total direct costs	<u>869,015</u>	<u>530,187</u>	<u>(338,828)</u>
Indirect costs	<u>327,787</u>	<u>199,710</u>	<u>(128,077)</u>
Total program costs	<u>\$ 1,196,802</u>	<u>729,897</u>	<u>\$ (466,905)</u>
Less amount paid by the State ¹		<u>(729,897)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>Summary: July 1, 1999, through June 30, 2002</u>			
Salaries	\$ 1,753,190	\$ 993,131	\$ (760,059)
Benefits	394,255	212,121	(182,134)
Services and supplies	21,081	21,081	—
Travel and training	30,396	30,396	—
Total direct costs	<u>2,198,922</u>	<u>1,256,729</u>	<u>(942,193)</u>
Indirect costs	<u>747,267</u>	<u>410,992</u>	<u>(336,275)</u>
Total program costs	<u>\$ 2,946,189</u>	<u>1,667,721</u>	<u>\$(1,278,468)</u>
Less amount paid by the State ¹		<u>(1,667,721)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	

¹ Payment information current as of November 19, 2014.

I. CHILD ABDUCTION AND RECOVERY PROGRAM CRITERIA

Parameters and Guidelines – August 26, 1999

On August 26, 1999, the Commission on State Mandates (Commission) adopted parameters and guidelines for Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996 (**Exhibit C**). These parameters and guidelines are applicable to the county's FY 1999-2000, FY 2000-01, and FY 2001-02 claims.

The county's IRC includes parameters and guidelines adopted on July 22, 1993, by the State Board of Control (**Exhibit B**). These parameters and guidelines are not relevant to the audit period.

Section IV, Period of Reimbursement, requires that the county claim actual costs. It states in part:

IV. Claim Preparation

Actual costs [emphasis added] for one fiscal year should be included in each claim.

Section VI, Non-Reimbursable Costs, identifies costs that are not reimbursable under the mandated program. It states:

VI. Non-Reimbursable Costs

Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

Section VII, Claim Preparation and Submission, identifies claim preparation requirements. It states in part:

VII. 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 V of this document.

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. Salary and Employees' Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify *the actual number of hours devoted to each function* [emphasis added], the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed *if supported by a documented time study* [emphasis added].

Section VIII, Supporting Data, identifies supporting documentation requirements:

VIII. Supporting Data

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs.

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 1999-2000, FY 2000-01, and FY 2001-02 mandated cost claims. The SCO issued Child Abduction and Recovery Program claiming instructions in October 1999 and amended the claiming instructions on September 2001.

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

Issue

The county's IRC contests Finding 1 in the SCO's final audit report issued March 17, 2006. The SCO concluded that the county overstated employee productive hourly wage rates because it understated countywide average annual productive hours. The unallowable salaries and benefits total \$188,549 (\$40,160 for FY 1999-2000, \$67,383 for FY 2000-01, and \$81,006 for FY 2001-02) (Tab 4). The related indirect costs total \$65,897. The county believes that it correctly calculated its countywide average annual productive hours.

SCO Analysis:

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 during the audit period.

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.

County's Response

A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATION IS INCORRECT.

Audit Finding 1 states that the County over-claimed salaries, benefits and related indirect costs in the amount of \$184,446. This finding was based upon the County's computation of its productive hourly rates for employees. The computation was proper and complied with the SCO's Claiming Instructions

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 1,571 is the basis for the annual productive hourly rate used in the County's claim.

In the audit report, the SCO relied upon the Mandated Cost Manual for Local Agencies with regard to the productive hourly rate computation. To support its argument that the County's rate was improper, the SCO cited the following text from the Manual:

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.

* 1,800 annual productive hours include:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken ²

Relying on this section, the SCO argued that the County's figure of 1,571 productive hours was incorrect and that a figure of 1,800 hours should have been used. However, the SCO omitted relevant portions of the Manual which indicate that the productive hourly rate can be calculated in three different ways.

A full reading of the Manual indicates that using 1,800 hours is not the only approved approach. As set forth above, the Manual clearly states that use of the local agency's average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual as issued. The County cannot and should not be penalized for using an approved methodology.

To date, the SCO has not been able to cite one reference as to why the County's approach 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 S.B. 90 claims annually. As these claims are prepared by numerous County departments and staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation . . .

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. This methodology ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used required 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. Presumably, County employees take these breaks. The presumption that these breaks are taken is no different from the presumption that paid holidays, which are specifically set forth as properly included in the calculation by the SCO, are also taken. Instead of making this presumption,

² Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor – Determine a Productive Hourly Rate (revised version 9/01) (Emphasis added).

the SCO would have the County employ 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 required break time.

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

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions.³ The productive hourly rate used by the County for this claim is fully documented and was 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 letter of December 27, 2001, from the County Controller to the State Controller's Office, the State was notified years ago that the County was electing to use the productive hourly rate methodology authorized by the 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 the calculation of average productive hours per position would improve state mandate claiming 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 the countywide productive hours methodology 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.

³ Mandated Cost Manual for Local Agencies, Section 2, General Claiming Instructions, Subsection 7. Direct Labor Costs, Subdivision A. Direct Labor – Determine a Productive Hourly Rate (revised version 9/01).

SCO's Comment

1. The county states that our final audit report failed to acknowledge the alternative methodologies available to calculate productive hourly wage rates. In the conclusion to its IRC, the county also states that it is being "forced to utilize the standard 1,800 hours." We agree that the SCO's mandated cost manual allows 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 regarding that methodology are irrelevant. The county has not been "penalized" for using an approved methodology. We disagree that the county's calculation fully complies with the claiming instructions and the program's parameters and guidelines. Our audit report explains why the county's calculation is improper.

In addition, the county states that it calculated productive hourly wage rates using 1,571 productive hours during the audit period. The county calculated productive hourly wage rates using 1,588 productive hours for FY 1999-2000, 1,571 productive hours for FY 2000-01, and 1,546 productive hours for FY 2001-02.

2. The county's response fails to address the primary audit issues. The county presents an argument that "the SCO would have the County employ 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. It is irrelevant whether the county has correctly presumed that all employees take all authorized break time. The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked or otherwise reflect actual break time taken (**Tab 5**). In its January 11, 2006, response to our audit of its Child Abduction and Recovery Program, 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]. (Note: The county's IRC **Exhibit H** is not the county's official response to the SCO's draft audit report. Refer to **Exhibit A** for a correct copy of the county's response dated January 11, 2006.) This does not constitute consistent break time accounting for all county programs (mandated and non-mandated). In addition, actual mandated program employee timesheets show that employees did not exclude "authorized" break time when reporting hours worked. Furthermore, when calculating the break time deduction for average annual productive hours, the county did not address employees who work alternate work schedules or instances in which employees work either fewer or more than 8 hours per day (for example – see **Tab 6**). Duplicate reimbursed hours result when employees charge 8 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.

Regarding training hours deducted, the county may not presume that employees will complete training based on bargaining agreement, licensure, or certification requirements. Developing productive hours based on estimated costs is not consistent with Title 2, Code of Federal Regulations, Part 225 (Office of Management and Budget (OMB) Circular A-87), and the program's parameters and guidelines. In addition, the deducted training time benefited specific departments or classifications within departments rather than being general countywide training that benefited all departments and classifications. OMB Circular A-87, Attachment A, states that costs must be distributed according to the relative benefit received.

Regarding training hours deducted, the county should not deduct training time either 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 same applies to meeting hours deducted by the county.

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 states that the SCO accepted claims that the county submitted using this methodology in 2002 and 2003. This statement is inaccurate. 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; Sexually Violent Predators, July 1, 1998, through June 30, 2001, report issued July 30, 2004; and Absentee Ballots, July 1, 2000, through June 30, 2003, report issued June 30, 2005.

Furthermore, the county erroneously implies that the SCO accepted the county's methodology in an e-mail from the SCO dated February 6, 2004 (**Exhibit J**). 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 e-mail 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 agreement 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. THE COUNTY CLAIMED UNSUPPORTED SALARIES, BENEFITS, AND INDIRECT COSTS

Issue

The county's IRC contests Finding 2 in the SCO's final audit report issued March 17, 2006. The SCO concluded that the county claimed unsupported salaries, benefits, and indirect costs. The costs are unallowable because the county did not provide documentation that supported mandate-related hours claimed. The unallowable salaries and benefits total \$753,644 (\$183,424 for FY 1999-2000, \$312,398 for FY 2000-01, and \$257,822 for FY 2001-02) (**Tab 7**). The related indirect costs total \$260,127. The county believes that it properly supported the claimed employee hours.

SCO Analysis:

The county did not provide any documentation to support some of the employees' mandate-related hours claimed. The county claimed one employee's salary and benefit costs that were included in its indirect cost pool and used them to calculate the indirect cost rate. For the remaining employees, the county provided time logs that did not support mandate-related hours claimed (for example – see **Tab 6**).

The county provided time logs included time reported for vacation, scheduled time off, and sick leave usage. The county's countywide average productive hours calculation identifies these hours as nonproductive hours; therefore, the county may not claim these hours as direct mandate-related costs. Time logs also included non-mandate-related time for activities such as duty officer/security, non-child abduction cases, child abduction cases that had progressed to trial, and cases under Penal Code section 278.7 (commonly referred to as "good cause" cases). We calculated allowable employee hours based on mandate-related hours that employees' time logs supported.

County's Response

B. AUDIT FINDING NUMBER TWO REGARDING A LACK OF SUBSTANTIATING RECORDS IS INCORRECT.

The audit report raised another issue regarding documentation and time studies. Each of the report's allegations will be addressed in turn.

1. Employees Performing Mandated Activities Full-Time in a Mandated Program Need Not Use Time Logs.

The audit report alleges that the time claimed for certain employees was unsubstantiated due to a lack of time logs. This allegation lacks merit.

The employees in question were employed full-time in the County's Child Abduction and Recovery Program performing mandated activities. The SCO would require the County to provide time logs for each of these employees as proof of the costs incurred for the program. Such time logs, however, would merely show 7.5 hours⁴ per day working on mandated activities. What the SCO requests is more accurately reflected by payroll accounts. For these employees performing mandated activities on a full-time basis, the provision of payroll documentation should be sufficient to prove that the costs were incurred.

2. The Hours Claimed Were Properly Supported by a Valid Time Study.

The audit report alleges that the time claimed for employees who were not dedicated to the program full-time was unsubstantiated due to a lack of time logs. This allegation is erroneous.

The County provided time logs to substantiate the hours spent in mandated activities for those employees who did not perform such activities full-time. To the extent that the SCO believed that the time logs were insufficient, a time study was performed from November 15, 2004 through December 10, 2004. A true and correct copy of this time study plan and results are attached hereto as Exhibit K and is incorporated herein by reference.

The time study, as initiated by the County, provided a reliable measure of the time needed to perform mandated activities. The time study relied on contemporaneous documentation of mandated and non mandated activities to provide a full accounting of time; it covered four weeks that corresponded with pay periods to assure that the time study documentation can be checked back against payroll information; and all employees performing mandated activities participated to eliminate any errors due to small sample size or extrapolation. Moreover, because the activities related to the program are not seasonal and have not changed appreciably over time, the November-December 2004 time study is a reliable indicator of the time spent in prior years on the same activities.

The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully disallowed the entire amount claimed for these employees.

⁴ With 0.5 hours attributed to break time.

SCO's Comment

1. The county states, "For these employees performing mandated activities on a full-time basis, the provision of payroll documentation should be sufficient to prove that the costs were incurred." We disagree. The parameters and guidelines state that the county must specify the actual number of hours devoted to each mandated activity, and that "all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs."

The two employees in question were a legal clerk and a paralegal. The county did not provide any support for these employees. In addition, Child Abduction and Recovery Program activities include both reimbursable and non-reimbursable activities. The parameters and guidelines state that reimbursable costs exclude “costs associated with criminal prosecution, commencing with the defendant’s first appearance in a California court.” The parameters and guidelines also exclude “good cause” cases (Penal Code section 278.7) from reimbursable activities. The paralegal employee testified that she did not work full-time on mandate-related activities, stating that she assisted in trial preparation after the defendant’s first court appearance.

The county submitted a time study to support mandate-related hours claimed. As discussed in item 2 below, we concluded that the use of the time study was not appropriate. Nevertheless, the time study contradicts the county’s statement that the employees performed mandate-related activities on a full-time basis. The county’s time study reported that the legal clerk worked between 42.50% and 69.27% on child abduction activities during the first three weeks of the time study period (**Tab 8**). The county’s time study reported that the paralegal worked between 60% and 92.94% on child abduction activities during the first three weeks of the time study period (the employee did not work during the second week). For both employees, the county did not specifically identify the percentage worked for the fourth week.

2. The county states, “The County provided time logs to substantiate the hours spent in mandated activities for those employees who did not perform such activities full-time. To the extent that the SCO believed that the time logs were insufficient, a time study was performed” Our report made no statement that the time logs were insufficient. The time logs identified mandate-related time, non-mandate-related time, and non-productive time, but did not reconcile to mandate-related hours claimed (for example – see **Tab 6**). A time study conducted during FY 2004-05 is not competent evidence to replace time logs provided to support costs claimed for FY 1999-2000, FY 2000-01, and FY 2001-02.

In addition, the county did not summarize the time study results and did not show how the time period studied was representative of the fiscal year. Although the county did not summarize the results, the time study documentation submitted appears to indicate that employees reported 606.5 mandate-related hours during a four-week period (**Tab 9**). This extrapolates to approximately 7,885 mandate-related hours annually. However, the county claimed only 3,334 actual mandate-related hours for FY 2004-05 (**Tab 10**). Therefore, the time study results are not representative of the fiscal year.

The county also states, “The activities related to the program are not seasonal and have not changed appreciably over time.” However, the Child Recovery Unit Lieutenant Investigator stated that the unit routinely loaned investigators to other units because of shortages or not enough work in the Child Recovery Unit. Furthermore, the county’s claims varied significant from year to year, based on total mandate-related hours that the county reported. The following table shows total mandate-related hours reported for FY 1999-2000 through FY 2004-05 (**Tab 10**):

Fiscal Year	Total Mandate-Related Hours Claimed
1999-2000	10,694
2000-01	14,150
2001-02	13,531
2002-03	12,814
2003-04	7,783
2004-05	3,334

The county concludes by stating, "The SCO failed to recognize that the time study substantiated the County's claims and, consequently, wrongfully disallowed the entire amount claimed for these employees." This is incorrect; our audit report states that we allowed mandate-related hours supported by employee time logs.

IV. CONCLUSION

The State Controller's Office audited Santa Clara County's claims for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002. The county claimed \$2,946,189 for the mandated program. Our audit disclosed that \$1,667,721 is allowable and \$1,278,468 is unallowable. The costs are unallowable because the county overstated productive hourly wage rates and claimed unsupported employee hours.

To calculate countywide average annual productive hours, the county deducted 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 either fewer or more than eight-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities during the audit period. The county also 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.

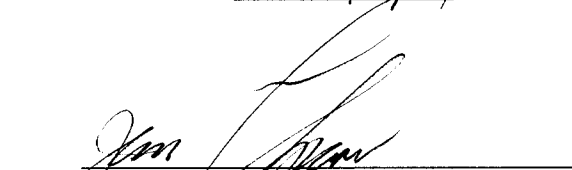
The county did not provide support for mandate-related hours claimed for two employees. For the remaining employees, the county's time logs supported fewer mandate-related hours than the hours that the county claimed.

The Commission should find that: (1) the SCO correctly reduced the county's FY 1999-2000 claim by \$297,447; (2) the SCO correctly reduced the county's FY 2000-01 claim by \$514,116; and (3) the SCO correctly reduced the county's FY 2001-02 claim by \$466,905.

V. 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 December 22, 2014 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.

$$(\text{Biweekly Salary} \times 26) / 1,800 * = \text{Equivalent Productive Hourly Rate}$$

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

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

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

	<u>Average Time</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
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	<u>5.50 hrs</u>		<u>\$45.88</u>

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

Tab 4

County of Santa Clara
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID# S05-MCC-0003

Analysis of Salaries and Benefits 1999-2000
 Hourly Rate Adjustment:

Employee Name/Title	A Claimed Hourly rate	B Allowable Hourly Rate per audit	C Difference B - A	D Hours Claimed	E Salary Adjustment C x D	F Benefit Rate Claimed	G Benefit Adjustment E x F	H Total Salary and Benefit Adjustment E + G
1 Timothy Blackwood, Attorney IV	2A24/6 \$ 75.29	3D/12 \$ 69.34	\$ (5.95)	2A24/6 166	\$ (987.70)	2A24/6 21.85%	\$ (215.81)	\$ (1,203.51)
2 Linda Evans, Inspector	46.90	43.20	(3.70)	1551	(5,738.70)	17.62%	(1,011.16)	(6,749.86)
3 Lulu Gomez, Legal Clerk	26.49	24.40	(2.09)	1798	(3,757.82)	27.56%	(1,035.66)	(4,793.48)
4 Melanie Headrick, Attorney	49.09	45.21	(3.88)	1968	(7,635.84)	22.22%	(1,696.68)	(9,332.52)
5 Janet Heim, Deputy Attorney IV	42.49	39.13	(3.36)	1894	(6,363.84)	19.09%	(1,214.86)	(7,578.70)
6 Mike Marculescu, Criminal investigator	18.29	16.85	(1.44)	393	(565.92)	9.16%	(51.84)	(617.76)
7 Jessica Miller, Paralegal	34.94	32.18	(2.76)	1780	(4,912.80)	9.16%	(450.01)	(5,362.81)
8 Jim Silvers, Inspector	26.80	24.68	(2.12)	522	(1,106.64)	22.30%	(246.78)	(1,353.42)
9 Rosalie Ramirez, Criminal Investigator II	46.90	43.20	(3.70)	58	(214.60)	21.46%	(46.05)	(260.65)
10 Dominick Ha, Inspector	39.63	36.50	(3.13)	21	(65.73)	26.53%	(17.44)	(83.17)
11 Randy Brown, Inspector	46.90	43.20	(3.70)	4	(14.80)	33.68%	(4.98)	(19.78)
12 Tencia Langley, Inspector	58.02	53.44	(4.58)	1	(4.58)	22.30%	(1.02)	(5.60)
13 Martha Gallardo, Inspector	32.19	29.65	(2.54)	3	(7.62)	35.58%	(2.71)	(10.33)
14 Brian Geer, Inspector	46.90	43.20	(3.70)	4	(14.80)	23.37%	(3.46)	(18.26)
15 Ray Medved, Inspector	19.77	18.21	(1.56)	4	(6.24)	9.16%	(0.57)	(6.81)
16 Mona Olivan, Inspector	46.90	43.20	(3.70)	3	(11.10)	21.73%	(2.41)	(13.51)
17 Maurice Lane, Inspector	46.90	43.20	(3.70)	6	(22.20)	21.73%	(4.82)	(27.02)
18 Thomas Johnson, Inspector	49.08	45.20	(3.88)	2	(7.76)	19.86%	(1.54)	(9.30)
19 Susie Catalina	33.24	30.61	(2.63)	3	(7.89)	22.30%	(1.76)	(9.65)
20 Sue Fujino	33.24	30.61	(2.63)	2	(5.26)	22.30%	(1.17)	(6.43)
21 Debbie, Soso, Secretary	25.95	23.90	(2.05)	11	(22.55)	37.07%	(8.36)	(30.91)
22 Bob Fracoli, Criminal Inspector III	55.37	51.00	(4.37)	500	(2,185.00)	22.07%	(482.23)	(2,667.23)
Adjustment due to overstated hourly rate					<u>\$ (33,659.00)</u> (rounded)		<u>\$ (6,501.00)</u> (rounded)	<u>\$ (40,160.00)</u> (rounded) 30/6

2/17
 6/19/05
 4/25/05
 3/24/05
 5/21
 01-95-05

Santa Clara County
Child Abduction and Recovery
Audit Period from July 1, 1999 through June 30, 2002
Audit ID# S05-MCC-0003

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

Adjustment due to overstated hourly rate

	A	B	C	D	E	F	G	H
Employee Name/Title	Claimed Hourly rate	Allowable Hourly Rate per audit	Difference B - A	Hours Claimed	Salary Adjustment C x D	Benefit Rate Claimed	Benefit Adjustment E x F	Total Salary and Benefit Adjustment E + G
	2026/5	30/19		2026/5		2026/5		
1 Timothy Blackwood, Attorney IV	\$ 79.13	\$ 72.22	\$ (6.91)	666	\$ (4,602.06)	21.83%	\$ (1,005.00)	\$ (5,607.06)
2 Lulu Gomez, Legal Clerk	27.83	25.40	(2.43)	1788	(4,344.84)	30.56%	(1,328.00)	(5,672.84)
3 Melanie Headrick, Attorney	62.28	56.84	(5.44)	1090	(5,929.60)	23.29%	(1,381.00)	(7,310.60)
4 Janet Heim, Deputy Attorney IV	79.13	72.22	(6.91)	1339	(9,252.49)	19.26%	(1,782.00)	(11,034.49)
5 Tom Johnson, Attorney	49.77	45.43	(4.34)	943	(4,092.62)	15.80%	(647.00)	(4,739.62)
6 Melissa Joseph, Criminal Investigator	22.24	20.30	(1.94)	890	(1,726.60)	20.58%	(355.00)	(2,081.60)
7 Jim Lucarotti, Criminal investigator	41.95	38.29	(3.66)	1806	(6,609.96)	19.28%	(1,274.00)	(7,883.96)
8 Mike Marculescu, Criminal investigator	16.79	15.32	(1.47)	927	(1,362.69)	9.16%	(125.00)	(1,487.69)
9 Jessica Miller, Paralegal	25.53	23.30	(2.23)	1608	(3,585.84)	36.49%	(1,308.00)	(4,893.84)
10 Sharon Mouras, Criminal investigator	49.76	45.42	(4.34)	595	(2,582.30)	24.73%	(639.00)	(3,221.30)
11 Rosalie Ramirez, Criminal Investigator II	49.76	45.42	(4.34)	904	(3,923.36)	21.64%	(849.00)	(4,772.36)
12 J. Woodall, Criminal investigator	52.08	47.53	(4.55)	744	(3,385.20)	17.79%	(602.00)	(3,987.20)
13 Bob Fracoli, Criminal Inspector III	58.76	53.63	(5.13)	644	(3,303.72)	22.69%	(750.00)	(4,053.72)
14 T. Alamasan, Criminal investigator	49.76	45.42	(4.34)	18	(78.12)	43.38%	(34.00)	(112.12)
15 J. Traskowski, Criminal investigator	46.30	42.26	(4.04)	2	(8.08)	23.12%	(2.00)	(10.08)
16 Dominick Ha, Inspector	46.27	42.23	(4.04)	1	(4.04)	22.92%	(1.00)	(5.04)
17 G. Partida, Legal Secretary I	28.79	26.28	(2.51)	1	(2.51)	31.49%	(1.00)	(3.51)
18 C. Rojo, Legal Secretary I	28.79	26.28	(2.51)	1	(2.51)	22.90%	(1.00)	(3.51)
19 E. Sanchez, SR. Paralegal	34.66	31.63	(3.03)	1	(3.03)	30.21%	(1.00)	(4.03)
20 K. Barkus, Paralegal	26.06	23.79	(2.27)	45	(102.15)	9.22%	(9.00)	(111.15)
21 T. Dominick, Secretary	28.62	26.12	(2.50)	12	(30.00)	39.02%	(12.00)	(42.00)
22 E. Heyermann, Justice Systems Clerk	23.47	21.42	(2.05)	80	(164.00)	31.64%	(52.00)	(216.00)
23 C. Lopez, Justice Systems Clerk	24.65	22.50	(2.15)	8	(17.20)	26.45%	(5.00)	(22.20)
24 M. Robello, Justice Systems Clerk	20.38	18.60	(1.78)	12	(21.36)	38.39%	(8.00)	(29.36)
25 Debbie, Soso, Secretary	28.51	26.02	(2.49)	10	(24.90)	35.87%	(9.00)	(33.90)
26 H. Turner, Justice Systems Clerk	24.65	22.50	(2.15)	5	(10.75)	35.67%	(4.00)	(14.75)
27 B. Wicklander, Sherriff Technician	23.47	21.42	(2.05)	10	(20.50)	44.05%	(9.00)	(29.50)
Adjustment due to overstated hourly rate					\$ (55,190.00)		\$ (12,193.00)	\$ (67,383.00)
					(rounded)		(rounded)	(rounded)

3/2/11
 5/19/08
 3/2/11
 11/11

Santa Clara County
Child Abduction and Recovery
Audit Period from July 1, 1999 through June 30, 2002
Audit ID# S05-MCC-0003

Analysis of District Attorney's Salaries and Benefits 2001-02

Adjustment due to overstated hourly rates

Employee Name/Title	A Claimed Hourly rate	B Allowable Hourly Rate per audit	C Difference B - A	D Hours Claimed	E Salary Adjustment C x D	F Benefit Rate Claimed	G Benefit Adjustment E x F	H Total Salary and Benefit Adjustment E + G
	<i>2A2c/3b</i>	<i>30/20</i>		<i>2A2c/3b</i>		<i>2A2c/3b</i>		
Timothy Blackwood, Attorney IV	\$ 85.82	\$ 77.80	\$ (8.02)	171	\$ (1,371)	21.77%	\$ (299.00)	\$ (1,670.42)
G. Bytheway, Criminal Investigator	45.21	40.99	(4.22)	1236	(5,215.92)	24.14%	(1,259.00)	(6,474.92)
P. Cardott, Criminal Investigator	53.63	48.62	(5.01)	795	(3,982.95)	25.05%	(998.00)	(4,980.95)
L. Evans, Criminal Investigator	56.12	50.88	(5.24)	288	(1,509.12)	22.72%	(343.00)	(1,852.12)
Lulu Gomez, Legal Clerk	29.70	26.93	(2.77)	1340	(3,711.80)	30.58%	(1,135.00)	(4,846.80)
Janet Heim, Deputy Attorney IV	85.82	77.80	(8.02)	979	(7,851.58)	19.18%	(1,506.00)	(9,357.58)
Jim Lucarotti, Criminal investigator	51.06	46.29	(4.77)	1419	(6,768.63)	23.32%	(1,578.00)	(8,346.63)
Mike Marculescu, Criminal investigator	33.61	30.47	(3.14)	754	(2,367.56)	9.15%	(217.00)	(2,584.56)
Jessica Miller, Paralegal	35.82	32.47	(3.35)	1700	(5,695.00)	32.96%	(1,877.00)	(7,572.00)
Sharon Mouras, Criminal investigator	53.63	48.62	(5.01)	1136	(5,691.36)	29.48%	(1,678.00)	(7,369.36)
Rosalie Ramirez, Criminal Investigator II	53.63	48.62	(5.01)	169	(846.69)	31.70%	(268.00)	(1,114.69)
M. Schembri, Criminal Investigator	53.63	48.62	(5.01)	830	(4,158.30)	23.02%	(957.00)	(5,115.30)
J. Sylva, Attorney IV	85.82	77.80	(8.02)	643	(5,156.86)	25.67%	(1,324.00)	(6,480.86)
J. Woodall, Criminal investigator	53.63	48.62	(5.01)	1443	(7,229.43)	23.02%	(1,664.00)	(8,893.43)
T. Dominick, Secretary	30.54	27.69	(2.85)	12	(34.20)	40.91%	(14.00)	(48.20)
E. Heyermann, Justice Systems Clerk	25.06	22.72	(2.34)	60	(140.40)	27.11%	(38.00)	(178.40)
H. Turner, Justice Systems Clerk	25.06	22.72	(2.34)	30	(70.20)	38.12%	(27.00)	(97.20)
R. Fraccolli, Criminal Inspector III	63.32	57.41	\$ (5.91)	526	(3,108.66)	29.40%	(914.00)	(4,022.66)
Total Unallowable Costs					\$(64,910.00)		\$ (16,096.00)	\$(81,006.00)
					(rounded)		(rounded)	(rounded)

30/14

*07-30-05
SNC
3/29/05
4/25/05
4/29/05
30/15*

Tab 5

Provided by County

ANALYSIS OF ACTUAL HOURS FOR ALL COUNTY EMPLOYEES

For Fiscal Year

2001 - 2002

Hours Code	Description	Period 01-14 Balance at 7-8-2001 A	Period 01-26 Balance at 12-23-2001 B	7-8-2001 through 12-24-2000 C	Period 02-14 Balance at 7-7-2002 D	2001 - 2002 Fiscal Year Total E	Avg Hrs Per FTE
		B - A			C + D		
51	Vacation Accrued and Earned *1	1,216,792	2,381,652	1,164,859	1,378,564	2,402,359	160.34
52	Personal Leave Earned	8,199	302,792	294,593	271,965	566,557	37.81
100	Regular Hours	✓13,809,298	✓25,731,039	12,121,741	✓14,746,174	26,867,915	1,793.26
600	Release Time	2,494	6,409	3,914	2,644	6,558	0.44
605	Administrative Leave	9,253	16,043	6,790	12,037	18,827	1.26
606	Paid Leave Pending Investigation	2,549	6,369	3,820	3,974	7,794	0.52
620	First Day Sick	54,673	100,883	46,210	58,685	104,895	7.00
625	Safety 4850 Paid Disability Lv	53,603	100,402	46,798	53,341	100,139	6.68
630	Military Leave With Pay	506	2,746	2,240	2,696	4,936	0.33
635	FLSA Comp Time Used *4	29,060	55,889	26,829	36,099	20,976	1.40
640	Regular Comp Time Used *4	52,363	93,831	41,468	58,890	33,453	2.23
653	Annual Leave Used	19,225	36,164	16,939	22,659	39,598	2.64
655	Sick Leave Used	✓507,728	✓922,046	414,318	✓527,547	941,864	62.86
660	Other Paid Time	10,874	28,831	17,957	17,284	35,242	2.35
665	Jury Duty	1,301	2,579	1,278	1,886	3,164	0.21
675	Bereavement Leave	2,211	4,619	2,408	4,482	6,890	0.46
676	Bereavement Leave-PTO/STO	113	225	112	197	309	0.02
677	Bereavement Leave-Chg Sick Lv	782	1,651	870	1,652	2,522	0.17
Total Actual Paid/Earned Hours		15,581,023	29,794,166	14,213,143	17,200,776	31,163,997	2,080
Full-time Equivalent Positions						14,983	
Total Days in Period			168		196	364	
Weekdays in Period			120		140	260	
Paid Hours in Period						2,080	

ANALYSIS

Average Productive Hours Per Employee	1,793.26
Less Holidays	1,318,477 -88.00
Less Daily Break Time *2	1,679,245 -112.08
Less Training Time *3	709,852 -47.38
Net Average Productive Hours Per Employee	1,545.81

1,546

Rounded

Notes:

- *1 Excludes holiday hours for 1,603 CEMA employees, since holiday hours are included for all employees below.
- *2 Two 15-minute breaks are provided daily per bargaining unit contracts.
- *3 Training time was calculated based on an analysis of each bargaining unit MOA and the required continuing education hours for licensure/certification in the applicable classifications. Includes one-third of comptime hours used since one hour is worked for every 1.5 hours taken.

30/3/20
01-35-06
SNP
6/3/24/05
30/22

Tab 6

Santa Clara County
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2000
 Audit ID# S05-MCC-0003

Analysis of Claimed Hours 1999-2000

L. Evans, Criminal Investigator

Activity	July '99	Aug '99	Sept '99	Oct '99	Nov '99	Dec '99	Jan '00	Feb '00	Mar '00	Apr '00	May '00	Jun '00	Total Hours Claimed	Supported Hours	Difference	Non Reimbursable	Irreconcilable Hours
	<u>3D1/2</u>	<u>3D1/6</u>	<u>3D1/9</u>	<u>3D1/14</u>	<u>3D1/17</u>	<u>3D1/22</u>	<u>3D1/28</u>	<u>3D1/31</u>	<u>3D1/33</u>	<u>3D1/35</u>	<u>3D1/37</u>	<u>3D1/38</u>	1551				
Reimbursable costs	136.70	131.20	94.50	97.50	144.00	63.50	186.50	138.50	134.00	90.50	133.00	128.10		1,478.00	73.00	30/4	
Non reimbursable:																	
desk/duty officer						6.50	4.00	3.00	4.00	2.00	2.00	2.00					23.50
Maitland 00-0-0066 (PC 278.7)							0.50	0.50									1.00
Murr 00-0-0132 (PC 278.7)								3.00		1.00							4.00
Alton 00-0-0072 (PC 278.7)								1.00		0.50							1.50
Torio 00-0-0608 (PC 278.7)									1.00			0.50					1.50
Lupian 00-0-0517 (PC 278.7)									1.00								1.00
Montelongo 00-0-0122 (PC 278.7)									1.00	1.00							1.00
Total PC 278.7 hours	0.00	0.00	0.00	0.00	0.00	0.00	0.50	4.50	2.00	2.50	0.00	0.50					10.00
Total Non Mandate Costs																	33.50

30/1/1
 as 6/17/05
 3/25/05
 SW
 07-28/05
 1-313
 MS 9/15

30 1/2

WEEKLY STATISTICAL REPORT

NAME EVANS MONTH July YEAR 99 WEEK OF: 5-8

98-0-3198	A	[REDACTED]			2								2
99-0-3071	C	[REDACTED]			5								5
99-0-3015	M	[REDACTED]			5								5
99-0-3037	S	[REDACTED]			7								7

Holiday

OVERTIME			GENERAL ADMIN						
DATE & TIME	CASE #	CIP	TRAINING HOURS						
			HOURS WORKED	10					100
			OVERTIME						
			OVERTIME CIP						
			VACATION/LEAVE						
			SICK		10	10			20
			COURT HOURS	5					5
			FIELD WORK						
REMARKS:			DOCUMENTS SERVED						
			COMPLAINTS FILED						
			ARRESTS MADE						
			ARRESTS ASSISTS						
			SEARCH WARRANTS						
			CASE ASSISTS						
			CHILDREN RECVRD	1					

@ 10.0+
 301/3 50.7+
 301/4 40.0+
 301/5 36.0+

004

136.7*+
 30 1/2

Vehicle # 95051

End of Week Mileage

30/13

WEEKLY STATISTICAL REPORT

NAME EVANS MONTH July YEAR 99 WEEK OF: 12-15/18

98-0-3198	P		2						2	
97-0-3075	B		3	4		5			12	
99-0--3015	M		1						1	
99-0-3037	S		3	2					5	
99-A-3084	A			1					1	
99-0-3080	E			1					1	
99-0-3071	C			2		4			6	
99-0-3092	A				11.2				11.2	
99-0-3094	I					1			1	
99-0-3078	ASSIST A							9.5	9.5	
OVERTIME			GENERAL ADMIN		1				1	
DATE & TIME	CASE #	CIP	TRAINING HOURS							
			HOURS WORKED		10	10	11.2	10	9.5	50.7 ⁰¹¹²
			OVERTIME			1.2			9.5	10.7
			OVERTIME CIP							
			VACATION/LEAVE							
			SICK							
			COURT HOURS							
			FIELD WORK							
REMARKS:			DOCUMENTS SERVED							
			COMPLAINTS FILED							
			ARRESTS MADE			1				1
			ARRESTS ASSISTS							
			SEARCH WARRANTS							
			CASE ASSISTS					1		1
			CHILDREN RECVRD			1				1

Vehicle # _____

End of Week Mileage _____

C

WEEKLY STATISTICAL REPORT

NAME Ewan MONTH July YEAR 99 WEEK OF: 7-19-22

99-0-3081	(M M)		4	2				6
99-0-3075			4		3			7
99-0-3071			1	2				3
98-0-3198			1					1
99-0-3078		10		1				11
99-0-3099				2	5			7
98-0-3192				1				1
99-0-3037				1				1
99-0-3198					1			1

OVERTIME			GENERAL ADMIN			1	1			2
DATE & TIME	CASE #	CIP	TRAINING HOURS							
			HOURS WORKED	10	10	10	10			40
			OVERTIME							30 1/2
			OVERTIME CIP							
			VACATION/LEAVE							
			SICK							
			COURT HOURS							
			FIELD WORK	4	3	2	3			12
REMARKS:			DOCUMENTS SERVED							
			COMPLAINTS FILED							
			ARRESTS MADE							
			ARRESTS ASSISTS							
			SEARCH WARRANTS							
			CASE ASSISTS	1						1
			CHILDREN RECVRD							

b

Vehicle # _____ End of Week Mileage _____

WEEKLY STATISTICAL REPORT

16

NAME EVANS

MONTH August YEAR 99

WEEK OF: 11-20

DATE	CASE #	CIP	TRAINING HOURS	GENERAL ADMIN	FIELD WORK	COURT HOURS	SEARCH WARRANTS	ARRESTS MADE	ARRESTS ASSISTS	CASE ASSISTS	CHILDREN RECVRD	TOTAL HOURS	
99-8-3106			2	1								3	
99-0-3109			1									1	
99-0-3071			1	7	12	8	9.7					37.7	
99-0-3113			1									1	
99-0-3112			.5									.5	
99-0-3114			1									1	
99-0-3099			2									2	
99-0-3015			1.5	1								2.5	
98-0-3198				1								1	
OVERTIME													
DATE & TIME	CASE #	CIP	GENERAL ADMIN										
			TRAINING HOURS										
				10	10	12	8	9.7					49.7
						2	9.7					11.7	
			OVERTIME CIP										
			VACATION/LEAVE										
			SICK										
						2						2	
			FIELD WORK										
EDUCATION													
			DOCUMENTS SERVED										
			COMPLAINTS FILED										
			ARRESTS MADE										
			ARRESTS ASSISTS										
			SEARCH WARRANTS										
			CASE ASSISTS										
			2										

0 49.7+
3017 40.0+
3018 41.5+

003

Vehicle # 95051

End of Week Mileage

131.2*+
3011

301/5

WEEKLY STATISTICAL REPORT

NAME EVANS

MONTH July

YEAR 99

WEEK OF: 26-29

99-0-3079	H	[REDACTED]	1							1
97-0-3075	B	[REDACTED]	3	10	2					15
98-0-3198	P	[REDACTED]	2		2	2				6
99-0-3081	A	[REDACTED]			2	2				4
99-0-3015	M	[REDACTED]			4	2				6
98-0-3177	K	[REDACTED]				1				1
99-0-3105	D	[REDACTED]				2				2

OVERTIME			GENERAL ADMIN				1			1
DATE & TIME	CASE #	CIP	TRAINING HOURS							
			HOURS WORKED	6	10	10	10			36
			OVERTIME							30 1/2
			OVERTIME CIP							
			VACATION/LEAVE	4						4
			SICK							
			COURT HOURS							
			FIELD WORK	3	4	2	3			12
REMARKS:			DOCUMENTS SERVED				1			1
			COMPLAINTS FILED							
			ARRESTS MADE							
			ARRESTS ASSISTS							
			SEARCH WARRANTS							
			CASE ASSISTS			1	1			2
			CHILDREN RECVRD							

Vehicle # 95051

End of Week Mileage a

3047

WEEKLY STATISTICAL REPORT

NAME L. Ewars MONTH AUG YEAR 99 WEEK OF: 23-26

CASE NUMBER/CASE NAME	DATE	TIME	MIN	SEC	TOTAL
98-0-3198	F		2	1	5
99-0-3071	C		5	2	
99-0-3106	C		3	4	3
99-A-3107	J		2	4	
99-A-3113	S			.5	
99-0-3122	A			1	
99-0-3123	B			1.5	1
99-0-3015	M				1
99-0-3117	G			.5	
99-0-3096	C			3	
99-0-3099	A			.5	
99-0-3125	R			.5	

OVERTIME			GENERAL ADMIN					1
DATE & TIME	CASE #	CIP	TRAINING HOURS					
			HOURS WORKED	10	10	10	10	40
			OVERTIME					30 1/2
			OVERTIME CIP					
			VACATION/LEAVE					
			SICK					
			COURT HOURS					
			FIELD WORK	3	1	2	3	9
REMARKS:			DOCUMENTS SERVED					
			COMPLAINTS FILED					
			ARRESTS MADE					
			ARRESTS ASSISTS					
			SEARCH WARRANTS					
			CASE ASSISTS		2	1		3
			CHILDREN RECVRD					

Vehicle # 95057

End of Week Mileage _____

Tab 7

County of Santa Clara
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID# S05-MCC-0003

Analysis of Salaries and Benefits 1999-2000
 Adjustment due to unsupported hours:

Employee Name/Title	A Allowable Hourly rate	B Unallowable Hours	C Unallowable Salary per Audit A x B	D Allowable Benefit Rate per Audit	E Unallowable Benefits per Audit C x D	F Total Unallowable Costs C + E
1 Timothy Blackwood, Attorney IV	30/1/2 \$ 69.34	30/1/2 0.00	\$ -	3E/1 21.85%	\$ -	\$ -
2 Linda Evans, Inspector	43.20	(73.00)	(3,153.60)	17.62%	(555.66)	(3,709.26)
3 Lulu Gomez, Legal Clerk	24.40	(1798.00)	(43,871.20)	27.56%	(12,090.90)	(55,962.10)
4 Melanie Headrick, Attorney	45.21	(318.50)	(14,399.39)	22.22%	(3,199.54)	(17,598.93)
5 Janet Heim, Deputy Attorney IV	39.13	(225.00)	(8,804.25)	19.09%	(1,680.73)	(10,484.98)
6 Mike Marculescu, Criminal investigator	16.85	(17.60)	(296.56)	9.16%	(27.16)	(323.72)
7 Jessica Miller, Paralegal	32.18	(1780.00)	(57,280.40)	9.16%	(5,246.88)	(62,527.28)
8 Jim Silvers, Inspector	24.68	(56.00)	(1,382.08)	22.30%	(308.20)	(1,690.28)
9 Rosalie Ramirez, Criminal Investigator II	43.20	0.00	-	21.46%	-	-
10 Dominick Ha, Inspector	36.50	0.00	-	26.53%	-	-
11 Randy Brown, Inspector	43.20	0.00	-	33.68%	-	-
12 Tencia Langley, Inspector	53.44	0.00	-	22.30%	-	-
13 Martha Gallardo, Inspector	29.65	0.00	-	35.58%	-	-
14 Brian Geer, Inspector	43.20	0.00	-	23.37%	-	-
15 Ray Medved, Inspector	18.21	0.00	-	9.16%	-	-
16 Mona Olivan, Inspector	43.20	0.00	-	21.73%	-	-
17 Maurice Lane, Inspector	43.20	0.00	-	21.73%	-	-
18 Thomas Johnson, Inspector	45.20	0.00	-	19.86%	-	-
19 Susie Catalina	30.61	0.00	-	22.30%	-	-
20 Sue Fujino	30.61	0.00	-	22.30%	-	-
21 Debbie, Soso, Secretary	23.90	0.00	-	37.07%	-	-
22 Bob Fracoli, Criminal Inspector III	51.00	30/1/2 (500.00)	(25,500.00)	22.07%	(5,627.85)	(31,127.85)
Adjustment due to unsupported hours			\$ (154,687.00) (rounded)		\$ (28,737.00) (rounded)	\$ (183,424.00) (rounded)

30/1/2
 2/12
 4/25/05
 4/9/05
 6/17/05
 2/12

20/10
6/17/05
6/9/05
4/25/05
3/24/05

9/2
07-25-05

Santa Clara County
Child Abduction and Recovery
Audit Period from July 1, 1999 through June 30, 2000

Analysis of Claimed Hours 1999-2000

Employee Name/Title	Hours Claimed	Allowable Hours	Unallowable hours	Comments
Linda Evans, Inspector	2022/6 1,551.00	301/1 1,478.00	(73.00)	Unallowable hours include 23 hours claimed for duty officer and 10 hours for good cause cases (PC 278.7). The remaining hours could not be traced.
Lulu Gomez, Legal Clerk	1,798.00	-	(1,798.00)	County did not provide time logs for this employee to support direct mandate. All legal clerks were included in the ICRP as well. Therefore will leave in indirect costs.
Melanie Headrick, Senior Investigator	1,968.00	301/45 1,649.50	(318.50)	Unallowable hours include 54.5 hours claimed for duty officer and 5.5 hours for good cause cases (PC 278.7). The remaining hours could not be traced.
Janet Heim, Deputy Attorney IV	1,894.00	301/75 1,669.00	(225.00)	Unallowable hours include 20 hours claimed for duty day appearance/ 857 calendars and 103 hours claimed for cases that were no longer reimbursable due to work performed after the defendants first appearance in court. The remaining hours could not be traced.
Mike Marculescu, Criminal investigator	393.00	301/131 375.40	(17.60)	Unallowable hours could not be traced to the time logs.
Jessica Miller, Paralegal	1,780.00	-	(1,780.00)	Jessica stated that many of her hours were not reimbursable under the mandate. Since the county did not provide time logs for this employee, the auditor was unable to determine allowable hours.
Jim Silvers, Inspector	522.00	301/142 466.00	(56.00)	Unallowable hours include 8 hours claimed for a holiday and 2 hours claimed for range training. Remaining hours could not be traced to the time logs.
Bob Fracoli, Criminal Inspector III	500.00	-	(500.00)	Spoke with Mr. Fracoli..stated he claimed time when he was briefed on child recovery issues. Stated that he was management and does not go out on recovery, but is responsible for knowing what the unit is doing. No time logs provided.

Y Allowable hours were traced to time logs

15.5 hours for good cause cases

Santa Clara County
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID# S05-MCC-0003

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

Adjustment due to unsupported hours:

Employee Name/Title	A Allowable Hourly rate	B Unallowable Hours	C Unallowable Salary per Audit A x B	D Allowable Benefit Rate per Audit	E Unallowable Benefits per Audit C x D	F Total Unallowable Costs C + E
Timothy Blackwood, Attorney IV	\$ 30/15 72.22	\$ 30/13 (257.00)	\$ (18,560.54)	21.83%	\$ (4,051.77)	\$ (22,612.31)
Lulu Gomez, Legal Clerk	25.40	(1,788.00)	(45,415.20)	30.56%	(13,878.89)	(59,294.09)
Melanie Headrick, Attorney	56.84	(522.00)	(29,670.48)	23.29%	(6,910.25)	(36,580.73)
Janet Heim, Deputy Attorney IV	72.22	-	-	19.26%	-	-
Tom Johnson, Attorney	45.43	(212.00)	(9,631.16)	15.80%	(1,521.72)	(11,152.88)
Melissa Joseph, Criminal Investigator	20.30	(161.50)	(3,278.45)	20.58%	(674.71)	(3,953.16)
Jim Lucarotti, Criminal investigator	38.29	(508.50)	(19,470.47)	19.28%	(3,753.91)	(23,224.37)
Mike Marculescu, Criminal investigator	15.32	(144.00)	(2,206.08)	9.16%	(202.08)	(2,408.16)
Jessica Miller, Paralegal	23.30	(1,608.00)	(37,466.40)	36.49%	(13,671.49)	(51,137.89)
Sharon Mouras, Criminal investigator	45.42	(198.75)	(9,027.23)	24.73%	(2,232.43)	(11,259.66)
Rosalie Ramirez, Criminal Investigator II	45.42	(491.00)	(22,301.22)	21.64%	(4,825.98)	(27,127.20)
J. Woodall, Criminal investigator	47.53	(430.50)	(20,461.67)	17.79%	(3,640.13)	(24,101.80)
Bob Fracoli, Criminal Inspector III	53.63	(601.00)	(32,231.63)	22.69%	(7,313.36)	(39,544.99)
T. Alamason, Criminal investigator	45.42	-	-	43.38%	-	-
J. Traskowski, Criminal investigator	42.26	-	-	23.12%	-	-
Dominick Ha, Inspector	42.23	-	-	22.92%	-	-
G. Partida, Legal Secretary I	26.28	-	-	31.49%	-	-
C. Rojo, Legal Secretary I	26.28	-	-	22.90%	-	-
E. Sanchez, SR. Paralegal	31.63	-	-	30.21%	-	-
K. Barkus, Paralegal	23.79	-	-	9.22%	-	-
T. Dominick, Secretary	26.12	-	-	39.02%	-	-
E. Heyermann, Justice Systems Clerk	21.42	-	-	31.64%	-	-
C. Lopez, Justice Systems Clerk	22.50	-	-	26.45%	-	-
M. Robello, Justice Systems Clerk	18.60	-	-	38.39%	-	-
Debbie, Soso, Secretary	26.02	-	-	35.87%	-	-
H. Turner, Justice Systems Clerk	22.50	-	-	35.67%	-	-
B. Wicklander, Sherriff Technician	21.42	-	-	44.05%	-	-
Adjustment due to unsupported hours			<u>\$ (249,721.00)</u> (rounded)		<u>\$ (62,677.00)</u> (rounded)	<u>\$ (312,398.00)</u> (rounded)

30/15
 30/13
 30/10
 3/25/05
 4/25/05
 5/17/05
 3/24/05
 112

Santa Clara County
Child Abduction and Recovery
Audit Period from July 1, 1999 through June 30, 2002

4/17/05
4/25/05
3/29/05
S/L
07-25-05

Analysis of Claimed Hours 2000-01

Employee Name/Title	Hours Claimed	Allowable Hours	Unallowable Hours	Comments
Timothy Blackwood, Attorney IV	666 <i>2A26/54</i>	409.00 <i>301/168</i>	(257.00)	Unallowable hours include 64.3 hours claimed for working on non reimbursable cases (S [redacted], C [redacted], and a 207 case identified as non reimbursable in time logs), 28 hours of sick leave and 4 hours for STO. The remaining hours could not be traced. The county did not provide time logs for this employee. In addition all legal clerks were included in ICRP. Therefore we allowed the cost in the indirect cost rate.
Lulu Gomez, Legal Clerk	1788	0.00	(1788.00)	Unallowable hours include 8.5 hours claimed for working on non reimbursable cases (C [redacted], C [redacted] and F [redacted] (theft)), 12.5 for good cause cases 278.7 which are out of the scope of the mandate. The remaining hours could not be traced.
Melanie Headrick, Attorney	1090	568.00 <i>301/200</i>	(522.00)	Unallowable hours include 8.5 hours claimed for working on non reimbursable cases (C [redacted], C [redacted] and F [redacted] (theft)), 12.5 for good cause cases 278.7 which are out of the scope of the mandate. The remaining hours could not be traced.
Janet Heim, Deputy Attorney IV	1339	1339.00 <i>301/215</i>	0.00	Allowable costs were traced to time logs.
Tom Johnson, Attorney	943	731.00 <i>301/228</i>	(212.00)	Unallowable hours include 15 hours for non child abduction cases (search warrants and asset forfeiture), 11 hours claimed for working on non reimbursable cases (M [redacted] S [redacted] and 1 for good cause cases 278.7 which are out of the scope of the mandate. The remaining hours could not be traced.
Melissa Joseph, Criminal Investigator	890	728.50 <i>301/242</i>	(161.50)	Unallowable hours include 80 hours claimed for working on non reimbursable case (C [redacted]), 3.5 for good cause cases 278.7, which are out of the scope of the mandate and 4.5 hours for duty officer. The remaining hours could not be traced.
Jim Lucarotti, Criminal investigator	1806	1297.50 <i>301/258</i>	(508.50)	Unallowable hours include 124.5 hours claimed for working on non reimbursable case (C [redacted]), 20 for good cause cases 278.7, which are out of the scope of the mandate and 61 hours for duty officer. The remaining hours could not be traced.
Mike Marculescu, Criminal investigator	927	783.00 <i>301/274</i>	(144.00)	Unallowable hours include 6 for good cause cases 278.7, which are out of the scope of the mandate and 5 hours for duty officer. The remaining hours could not be traced.
Jessica Millar, Paralegal	1608	0.00	(1608.00)	Jessica stated that many of her hours were not reimburseable under the mandate. Since the county did not provide time logs for this employee, the auditor was unable to determine allowable hours.
Sharon Mouras, Criminal investigator	595	396.25 <i>301/248</i>	(198.75)	Unallowable hours include 117 hours for cases that were identified as non reimbursable. The remaining hours could not be traced.
Rosalie Ramirez, Criminal Investigator II	904	413.00 <i>301/299</i>	(491.00)	Unallowable hours include 87 hours for cases that were identified as non reimbursable (C [redacted] S [redacted]) and 25 hours for non child abduction case (C [redacted] fraud case). The remaining hours could not be traced.
J. Woodall, Criminal investigator	744	313.50 <i>301/311</i>	(430.50)	Unallowable hours could not be traced to time logs.
Bob Fracoli, Criminal Inspector III	644	43.00 <i>301/312</i>	(601.00)	Unallowable hours could not be traced to time logs.

Allowable costs were traced to time logs

43 hrs. for good cause cases

Santa Clara County
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID# S05-MCC-0003

Analysis of District Attorney's Salaries and Benefits 2001-02

Adjustment due to unsupported hours

Employee Name/Title	A Allowable Hourly rate	B Unallowable Hours	C Unallowable Salary per Audit A x B	D Allowable Benefit Rate per Audit	E Unallowable Benefits per Audit C x D	F Total Unallowable Costs C + E
Timothy Blackwood, Attorney IV	30/10 \$ 77.80	-	\$ -	3E/1 21.77%	\$ -	\$ -
G. Bytheway, Criminal Investigator	40.99	30/17 (247.50)	(10,145.03)	24.14%	(2,449.01)	(12,594.03)
P. Cardott, Criminal Investigator	48.62	-	(21,733.14)	25.05%	(5,444.15)	(27,177.29)
L. Evans, Criminal Investigator	50.88	-	-	22.72%	-	-
Lulu Gomez, Legal Clerk	26.93	(1,340.00)	(36,086.20)	30.58%	(11,035.16)	(47,121.36)
Janet Heim, Deputy Attorney IV	77.80	-	(4,201.20)	19.18%	(805.79)	(5,006.99)
Jim Lucarotti, Criminal investigator	46.29	(378.50)	(17,520.77)	23.32%	(4,085.84)	(21,606.61)
Mike Marculescu, Criminal investigator	30.47	-	-	9.15%	-	-
Jessica Miller, Paralegal	32.47	(1,700.00)	(55,199.00)	32.96%	(18,193.59)	(73,392.59)
Sharon Mouras, Criminal investigator	48.62	(252.50)	(12,276.55)	29.48%	(3,619.13)	(15,895.68)
Rosalie Ramirez, Criminal Investigator II	48.62	-	-	31.70%	-	-
M. Schembri, Criminal Investigator	48.62	(85.00)	(4,132.70)	23.02%	(951.35)	(5,084.05)
J. Sylva, Attorney IV	77.80	-	-	25.67%	-	-
J. Woodall, Criminal investigator	48.62	(835.00)	(40,597.70)	23.02%	(9,345.59)	(49,943.29)
T. Dominick, Secretary	27.69	-	-	40.91%	-	-
E. Heyermann, Justice Systems Clerk	22.72	-	-	27.11%	-	-
H. Turner, Justice Systems Clerk	22.72	-	-	38.12%	-	-
R. Fraccolli, Criminal Inspector III	57.41	-	-	29.40%	-	-
Total Unallowable Costs			\$ (201,892.00)		\$ (55,930.00)	\$ (257,822.00)
			(rounded)		(rounded)	(rounded)

30/14
 07-28-05
 SN
 5/15/05
 6/9/05
 5/24/05
 6/1/05

Santa Clara County
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID# S05-MCC-0003

301/17
 6/20/05
 3/24/05
 SV2
 07-25-05

Analysis of District Attorney's Claimed Hours 2001-02

Employee Name/Title	A Hours Claimed	B Allowable Hours	C Unallowable Hours	Comments
G. Bytheway, Criminal Investigator	1-2A2C/35-1 1,236.00	301/319 988.50	(247.50)	Unallowable hours include 92.5 hours the county identified as non reimbursable hours on summary sheet. The remaining hours could not be traced.
Lulu Gomez, Legal Clerk	1,340.00	-	(1,340.00)	The county did not provide time logs for this employee. In addition all legal clerks were included in ICRP. Therefore we allowed the cost in the indirect cost rate.
Janet Heim, Deputy Attorney IV	979.00	301/338 925.00	(54.00)	Unallowable hours includes hours that could not be traced to time logs.
Jim Lucarotti, Criminal investigator	1,419.00	301/361 1,040.50	(378.50)	Unallowable hours include 97 hours claimed for working on non reimbursable case (C████), and 85 hours for duty officer. The remaining hours could not be traced.
Jessica Miller, Paralegal	1,700.00	-	(1,700.00)	Jessica stated that many of her hours were not reimburseable under the mandate. Since the county did not provide time logs for this employee, the auditor was unable to determine allowable hours.
Sharon Mouras, Criminal investigator	1,136.00	301/349 883.50	(252.50)	Unallowable hours include 87 hours the county identified as non reimbursable hours on summary sheet (Centry Law, building security and oral interviews). The remaining hours could not be traced.
M. Schembri, Criminal Investigator	830.00	301/331 745.00	(85.00)	Unallowable hours include 20 hours for the a sexual assult case (261.5), 12 hours for duty officer, 33 hours for vacation, 10 hours for sick leave, 7 hours court (identified as non reimbursable) and 3 hours range.
J. Woodall, Criminal investigator	1,443.00	301/375 608.00	(835.00)	Unallowable hours resulted from the hours not being tracable to time logs.
P. Cardott, Criminal Investigator	795.00	301/387 348.00	(447.00)	Unallowable hours resulted from the hours not being tracable to time logs.
R. Fraccolli, Criminal Inspector III	526.00	526.00	-	Allowable hours were traced to time logs

C = B - A

301/114

Tab 8

Santa Clara County
 Child Abduction and Recovery
 Audit Period from July 1, 1999 through June 30, 2002
 Audit ID# S05-MCC-0003

Analysis of Paralegal and Legal Clerk Timestudy Hours

Employee Name and Title	Time period	Activity by Category Number					Total Hours for period	Percentage Mandate related
		1	2	3	4	5		
Martha Callardo, Paralegal	Week 1: 11/15/ 04 through 11/19/04	24.00	-	-	16.00	3.50	43.50	91.95%
	Week 2: 11/22/ 04 through 11/26/04	-	-	-	-	42.50	42.50	0.00%
	Week 3: 11/29/04 through 12/03/04	25.50	-	-	-	17.00	42.50	60.00%
	Week 4: 12/06/04 through 12/10/04	39.50	-	-	-	3.00	42.50	92.94%
	Subtotal By Category	65.00	-	-	-	62.50	127.50	

Employee Name and Title	Time period	Activity by Category Number					Total Hours for period	Percentage Mandate related
		1	2	3	4	5		
Patty Weidner, Legal Clerk	Week 1: 11/15/ 04 through 11/19/04	18.50	-	-	-	20.50	39.00	47.44%
	Week 2: 11/22/ 04 through 11/26/04	17.00	-	-	-	23.00	40.00	42.50%
	Week 3: 11/29/04 through 12/03/04	30.50	-	-	-	14.50	45.00	67.78%
	Week 4: 12/06/04 through 12/10/04	31.00	-	-	-	13.75	44.75	69.27%
	Subtotal: By Category	97.00	-	-	-	71.75	168.75	

- Category 1: Contact with children and other persons involved
- Category 2: Securing compliance utilizing court action
- Category 3: Physically recovering child (ren)
- Category 4: Training
- Category 5: Non-Abduction Related

To show the percentage of time the Paralegal and Legal Clerk worked on mandated activities.

6

Tab 9

3D-2/
12
2/2/00

Santa Clara County
Child Abduction and Recovery
Audit Period from July 1, 1999 through June 30, 2003
Audit ID# S05-MCC-0003

Analysis of Time Study

	Activity by Category Number				
	1	2	3	4	5
Week 1: 11/15/04 through 11/19/04	3D-2/10 78.00	15.50	8.00	54.75	170.00
Week 2: 11/22/04 through 11/26/04	2D-2/55 49.75	24.25	-	-	258.00
Week 3: 11/29/04 through 12/03/04	3D-2/79 129.50	39.25	-	-	184.25
Week 4: 12/06/04 through 12/10/04	3D-2/40 176.50	31.00	-	-	135.75
Total hours by Category	<u>433.75</u>	<u>110.00</u>	<u>8.00</u>	<u>54.75</u>	<u>748.00</u>
Total Annual Mandate hours (category 1-4)	606.50	x 13	7,884.50		
	3D-2/1		3D-2/1		

- Category 1: Contact with children and other persons involved
- Category 2: Securing compliance utilizing court action
- Category 3: Physically recovering child (ren)
- Category 4: Training
- Category 5: Non-Abduction Related

Child Abduction Time Study Weekly Team Totals

Week of: 11/15/04 through 11/19/04

Total Hours for the Week by Category

		1	2	3	4	5
Bytheway, Glenn	Investigator	10.25	0	3	11.5	27.25
Cardott, Patrice	Investigator	6.	3	2.5	10.25	16.75
Evans, Linda	Senior Investigator	13	4	2.5	11.5	16.5
Fracolli, Bob	Lieutenant	10.5	0	0	0	31.
Gallardo, Martha	Paralegal	24.	0	0	16	3.5
Sylva, Julianne	Deputy District Attorney	7.	8.5	0	21.5	17.5
Weidner, Patty	Legal Clerk	18.5	0	0	0	20.5
<i>Schembri, Fm.</i>		4.75	0	0	0	37.

TOTAL	78	15.5	8.	54.75	170.
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3D-2/2

Child Abduction Time Study Weekly Team Totals

Week of: 11/22/04 through 11/26/04

Total Hours for the Week by Category

		1	2	3	4	5
Bytheway, Glenn	Investigator	8.75	3.5			29.75
Cardott, Patrice	Investigator	14.75	6.0			24.
Evans, Linda	Senior Investigator					40
Fracolli, Bob	Lieutenant					42.0
Gallardo, Martha	Paralegal					42.5
Sylva, Julianne	Deputy District Attorney	4.75	14.75	0	0	20.25
Weidner, Patty	Legal Clerk	17.				23.0
<i>Schembin</i>	<i>Inv.</i>	4.5				35.5
<i>Campagnolo</i>	<i>Inv. (TL Substitute)</i>					1.0

TOTAL	49.75	24.25			258
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30-2/2

Child Abduction Time Study Weekly Team Totals

Week of: 11/29/04 through 12/3/04

Total Hours for the Week by Category

		1	2	3	4	5
Bytheway, Glenn	Investigator	18.5				23.75
Cardott, Patrice	Investigator	37.	15.25		.5	6.5
Evans, Linda	Senior Investigator					40 sick
Fracolli, Bob	Lieutenant	8				34
Gallardo, Martha	Paralegal	25.5				17
Sylva, Julianne	Deputy District Attorney	4.75	24	0	0	13.5
Weidner, Patty	Legal Clerk	30.5				14.5
Schembri	Inv.	6.5				34.5
Campagnolo	(Inv. II substitute)					.5

TOTAL	129.5	39.25				184.25
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3D-2/140

Child Abduction Time Study Weekly Team Totals

Week of: 12/6/04 through 12/10/04

Total Hours for the Week by Category

		1	2	3	4	5
Bytheway, Glenn	Investigator	27.25	4.25			12.50
Cardott, Patrice	Investigator	29.5	3			9.5
Evans, Linda	Senior Investigator	25.5	4.75			14.
Fracolli, Bob	Lieutenant	9.5				32.5
Gallardo, Martha	Paralegal	39.5				3.0
Sylva, Julianne	Deputy District Attorney	9.75	19.00			15.5
Weidner, Patty	Legal Clerk	31.0				13.75
<u>Schembri</u>	<u>Inv.</u>	5.00				35.0

TOTAL	176.5	31.			135.75
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3D-2/2

Tab 10

2A2nd
to 7/19/04

**MANDATED COSTS
CHILD ABDUCTION & RECOVERY
COMPONENT / ACTIVITY COST DETAIL**

**FORM
CAR-2**

(01) Claimant: **County of Santa Clara** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Compliance with Court Orders**
 Court Costs for Out-of-Jurisdiction Cases

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts					
(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) ✓ Hourly Rate of Unit Cost	✓ Benefit Rate	(c) Hours Worked / Quantity	(d)	(e)	(f)	(g)		
				Services & Supplies	Fixed Assets	Travel & Training	Salaries	Benefits	Total Sal. & Bens
Timothy Blackwood, Attorney IV	\$75.29	21.85%	166.00			\$657	\$12,498	\$2,731	\$15,229
Linda Evans, Inspector	\$46.90	17.62%	1551.00			\$1,259	\$72,739	\$12,817	\$85,555
Lulu Gomez, Legal Clerk	\$26.49	27.56%	1798.00			\$100	\$47,637	\$13,129	\$60,766
Melanie Headrick, Attorney	\$49.09	22.22%	1968.00			\$287	\$96,613	\$21,467	\$118,081
Janet Heim, Deputy Attorney IV	\$42.49	19.09%	1894.00			\$1,225	\$80,482	\$15,364	\$95,846
Mike Marculescu, Criminal Investigator II	\$18.29	9.16%	393.00	3019			\$7,187	\$658	\$7,845
Jessica Millar, Paralegal	\$34.94	9.16%	1780.00				\$62,201	\$5,698	\$67,898
John Silvers, Inspector	\$26.80	22.30%	522.00			\$756	\$13,989	\$3,120	\$17,109
Diego Ramirez, Criminal Investigator II	\$46.90	21.46%	58.00			*	\$2,720	\$584	\$3,304
Dominick Ha, Inspector	\$39.63	26.53%	21.00				\$832	\$221	\$1,053
Randy Brown, Inspector	\$46.90	33.68%	4.00				\$188	\$63	\$251
Tencia Langley, Inspector	\$58.02	22.30%	1.00				\$58	\$13	\$71
Martha Gallardo, Inspector	\$32.19	35.58%	3.00				\$97	\$34	\$131
Brian Geer, Inspector	\$46.90	23.37%	4.00				\$188	\$44	\$231
Ray Medved, Inspector	\$19.77	9.16%	4.00				\$79	\$7	\$86
Mona Olivan, Inspector	\$46.90	21.73%	3.00				\$141	\$31	\$171
Maurice Lane, Inspector	\$46.90	21.73%	6.00				\$281	\$61	\$343
Thomas Johnson, Inspector	\$49.08	19.86%	2.00				\$98	\$19	\$118
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - included translation, trial preparation and training.									
Susie Catalina	\$33.24	22.30%	3.00				\$100	\$22	\$122
Sue Fujino	\$33.24	22.30%	2.00				\$66	\$15	\$81
Debbie Sosa, Secretary II	\$25.95	37.07%	11.00				\$285	\$106	\$391
Bob Fracolli, Criminal Investigator III	\$55.37	22.07%	500.00	3019			\$27,685	\$6,110	\$33,795
Provided direct clerical or administrative support on all child abduction cases.									
			<u>10,694</u>	X					

(05) Total Page: ___ of ___ 10,694 \$4,283 \$426,165 \$82,314 \$508,478

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X = foot

Calculated = 4294
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£ 508 479

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07/19/02

Program 013	MANDATED COSTS CHILD ABDUCTION & RECOVERY COMPONENT / ACTIVITY COST DETAIL	FORM CAR-2
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(1) Claimant: County of Santa Clara	(02) Fiscal year costs were incurred: 2000-2001
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

Compliance with Court Orders

Court Costs for Out-of-Jurisdiction Cases

(04) Description of Expense: Complete columns (a) through (g)				Object Accounts					
(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) Hourly Rate of Unit Cost	(c) Benefit Rate	(d) Hours Worked / Quantity						
				(e) Services & Supplies	(f) Fixed Assets	(g) Travel & Training	Salaries	Benefits	Total Sal. & Bens
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - included translation, trial preparation, training & travel for child recovery.	*	*	*						*
T. Blackwood, Attorney IV	\$79.13	21.83%	666.00	\$1,522		\$1,390	\$52,698	\$11,502	\$64,200
L. Gomez, Legal Clerk	\$27.83	30.56%	1788.00				\$49,752	\$15,204	\$64,956
M. Headrick, Attorney	\$62.28	23.29%	1090.00				\$67,884	\$15,809	\$83,693
J. Heim, Attorney IV	\$79.13	19.26%	1339.00			\$972	\$105,949	\$20,401	\$126,351
T. Johnson, Attorney	\$49.77	15.80%	943.00				\$46,932	\$7,417	\$54,350
M. Joseph, Criminal Investigator I	\$22.24	20.58%	890.00			2676	\$19,789	\$4,073	\$23,862
M. Cucarotti, Criminal Investigator II	\$41.95	19.28%	1806.00	\$1,116			\$75,768	\$14,610	\$90,378
M. Marculescu, Criminal Investigator II	\$16.79	9.16%	927.00	3E14			\$15,566	\$1,426	\$16,992
J. Millar, Paralegal	\$25.53	36.49%	1608.00	3E14			\$41,046	\$14,977	\$56,022
S. Mouras, Criminal Investigator II	\$49.76	24.73%	595.00				\$29,608	\$7,323	\$36,932
R. Ramirez, Criminal Investigator II	\$49.76	21.64%	904.00				\$44,985	\$9,736	\$54,720
J. Woodall, Criminal Investigator II	\$52.08	17.79%	744.00				\$38,746	\$6,893	\$45,638
B. Fracolli, Criminal Investigator III	\$58.76	22.69%	644.00	3D153			\$37,842	\$8,587	\$46,429
T. Almason, Criminal Investigator II	\$49.76	43.38%	18.00				\$896	\$389	\$1,284
J. Traskowski, Criminal Investigator II	\$46.30	23.12%	2.00				\$93	\$21	\$114
D. Ha, Criminal Investigator II	\$46.27	22.92%	1.00				\$46	\$11	\$57
G. Partida, Legal Secretary I	\$28.79	31.49%	1.00				\$29	\$9	\$38
C. Rojo, Legal Secretary I	\$28.79	22.90%	1.00				\$29	\$7	\$35
E. Sanchez, Sr. Paralegal	\$34.66	30.21%	1.00				\$35	\$10	\$45
Provided direct clerical or administrative support on all child abduction cases.									
K. Barkus, Paralegal	\$26.06	9.22%	45.00				\$1,173	\$108	\$1,281
T. Dominick, Secretary II	\$28.62	39.02%	12.00				\$343	\$134	\$477
E. Heyermann, Justice Systems Clerk I	\$23.47	31.64%	80.00				\$1,878	\$594	\$2,472
C. Lopez, Justice Systems Clerk I	\$24.65	26.45%	8.00				\$197	\$52	\$249
M. Robello, Justice Systems Clerk I	\$20.38	38.39%	12.00				\$245	\$94	\$338
D. Sosa, Secretary II	\$28.51	35.87%	10.00				\$285	\$102	\$387
H. Turner, Justice Systems Clerk I	\$24.65	35.67%	5.00				\$123	\$44	\$167
B. Wicklander, Sheriff Technician	\$23.47	44.05%	10.00				\$235	\$103	\$338
			14,150 ✓						
									2638

(05) Total	Page: _____ of _____	14,150	\$2,637	\$2,362	\$632,171	\$139,636	\$771,808
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2020/17
as 2/19/09

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**MANDATED COSTS
CHILD ABDUCTION & RECOVERY
COMPONENT / ACTIVITY COST DETAIL**

**FORM
CAR-2**

1) Claimant: County of Santa Clara

(02) Fiscal year costs were incurred: 2001-2002

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Compliance with Court Orders
 Court Costs for Out-of-Jurisdiction Cases

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) Hourly Rate of Unit Cost	(c) Benefit Rate	(c) Hours Worked / Quantity	(d)	(e)	(f)	(g)		
				Services & Supplies	Fixed Assets	Travel & Training	Salaries	Benefits	Total Sal. & Bens
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - includes translation, trial preparation, training and travel for child recovery.	*	*	*						*
T. Blackwood, Attorney IV	\$85.82	21.77%	171.00			\$563	\$14,675	\$3,195	\$17,870
G. Bytheway, Criminal Investigator II	\$45.21	24.14%	1236.00	a			\$55,874	\$13,490	\$69,365
P. Cardott, Criminal Investigator II	\$53.63	25.05%	795.00	c			\$42,637	\$10,683	\$53,320
L. Evans, Criminal Investigator II	\$56.12	22.72%	288.00				\$16,163	\$3,671	\$19,834
L. Gomez, Legal Clerk	\$29.70	30.58%	1340.00	e			\$39,798	\$12,169	\$51,967
J. Heim, Attorney IV	\$85.82	19.18%	979.00	e		\$111	\$84,018	\$16,119	\$100,137
M. Lucarotti, Criminal Investigator II	\$51.06	23.32%	1419.00	e			\$72,452	\$16,896	\$89,347
M. Marculescu,	\$33.61	9.15%	754.00				\$25,339	\$2,319	\$27,658
J. Millar, Sr. Paralegal	\$35.82	32.96%	1700.00	e		\$600	\$60,897	\$20,070	\$80,967
S. Mouras, Criminal Investigator II	\$53.63	29.48%	1136.00	e			\$60,925	\$17,958	\$78,884
R. Ramirez, Criminal Investigator II	\$53.63	31.70%	169.00				\$9,064	\$2,873	\$11,937
M. Schembri, Criminal Investigator II	\$53.63	23.02%	830.00	e			\$44,514	\$10,246	\$54,760
J. Sylva, Attorney IV	\$85.82	25.67%	643.00			\$582	\$55,182	\$14,166	\$69,348
J. Woodall, Criminal Investigator II	\$53.63	23.02%	1443.00	e			\$77,390	\$17,813	\$95,203
Provided direct clerical or administrative support on all child abduction cases.									
T. Dominick, Secretary	\$30.54	40.91%	12.00				\$366	\$150	\$516
E. Heyermann, Justice Systems Clerk	\$25.06	27.11%	60.00				\$1,503	\$408	\$1,911
H. Turner, Justice Systems Clerk	\$25.06	38.12%	30.00				\$752	\$287	\$1,038
R. Fraccolli, Criminal Investigator III	\$63.32	29.40%	526.00	e			\$33,305	\$9,793	\$43,098

13,531
✓

(05) Total Page: _____ of _____ 13,531 \$1,856 \$694,854 \$172,305 \$867,159

16/2

013

**MANDATED COSTS
CHILD ABDUCTION & RECOVERY
COMPONENT / ACTIVITY COST DETAIL**

**FORM
CAR-2**

(01) Claimant: **County of Santa Clara**

(02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Compliance with Court Orders
- Court Costs for Out-of-Jurisdiction Cases

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) Hourly Rate of Unit Cost	(c) Benefit Rate	(c) Hours Worked / Quantity	(g) Object Accounts						
				(d) Services & Supplies	(e) Fixed Assets	(f) Travel & Training	(g) Salaries	(g) Benefits	(g) Total Sal. & Bens	
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - Includes translation, trial preparation, training and travel for child recovery.										
G. Bytheway, Criminal Investigator II	\$50.30	23.56%	1624.00			\$3,140	\$81,687	\$19,243	\$100,930	
P. Cardott, Criminal Investigator II	\$51.29	25.14%	1673.00			\$1,795	\$85,808	\$21,575	\$107,383	
L. Evans, Criminal Investigator II	\$56.82	22.72%	1445.00				\$82,105	\$18,657	\$100,762	
J. Lucarotti, Criminal Investigator II	\$54.29	23.22%	1374.00			\$12	\$74,801	\$17,321	\$91,922	
J. Millar, Sr. Paralegal	\$40.99	32.10%	1580.00				\$64,770	\$20,793	\$85,563	
M. Schembri, Criminal Investigator II	\$54.29	33.60%	1098.00			\$3,482	\$59,616	\$20,029	\$79,645	
M. Silva, Attorney IV	\$93.96	17.16%	1631.00				\$153,249	\$26,290	\$179,539	
M. Feldner, Legal Clerk	\$26.92	37.18%	1808.00				\$48,671	\$18,098	\$66,770	
G. Ortiz, Sheriff Technician	\$23.66	64.53%	74.50				\$1,763	\$1,138	\$2,901	
M. Wong, Legal Clerk	\$30.80	59.82%	1.00				\$31	\$18	\$49	
B. Alvarado, Legal Secretary	\$31.85	52.24%	1.00				\$32	\$17	\$48	
M. Sepulveda, Legal Secretary	\$31.85	33.45%	1.00				\$32	\$11	\$43	
T. Almason, Criminal Investigator II	\$54.29	30.96%	0.50				\$27	\$8	\$36	
M. Hatcher, Criminal Investigator III	\$56.82	46.33%	7.00				\$398	\$184	\$582	
Provided direct clerical or administrative support on all child abduction cases.										
E. Heyermann, Justice Systems Clerk	\$25.99	36.36%	34.00				\$884	\$321	\$1,205	
A. Turner, Justice Systems Clerk	\$25.99	38.85%	26.00				\$676	\$263	\$938	
R. Fracoli, Criminal Investigator III	\$64.10	29.26%	436.00				\$27,947	\$8,177	\$36,124	

~~12,814~~
12,814
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(15) Total Page: _____ of _____ \$6,429 \$682,296 \$172,143 \$854,439

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**MANDATED COSTS
CHILD ABDUCTION & RECOVERY
COMPONENT / ACTIVITY COST DETAIL**

**FORM
CAR-2**

(01) Claimant: County of Santa Clara

(02) Fiscal year costs were incurred: 2003-2004

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

Compliance with Court Orders

Court Costs for Out-of-Jurisdiction Cases

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) Hourly Rate of Unit Cost	(c) Benefit Rate	(c) Hours Worked / Quantity	(g)					
				(d) Services & Supplies	(e) Fixed Assets	(f) Travel & Training	Salaries	Benefits	Total Sal. & Bens
Reviewed case facts; obtained evidence, located missing children and provided escort for victims/children upon return - includes translation, trial preparation, training and travel for child recovery.									
G. Bytheway, Criminal Investigator II	\$54.98	34.34%	1150.00			\$2,070	\$63,232	\$21,714	\$84,946
P. Cardott, Criminal Investigator II	\$27.49	37.23%	1461.00			\$8,996	\$40,165	\$14,954	\$55,119
L. Evans, Criminal Investigator II	\$56.42	26.97%	1591.50			\$3,299	\$89,792	\$24,217	\$114,009
J. Lucarotti, Criminal Investigator II						\$9			
K. McFarlane, Criminal Investigator						\$747			
M. Schembri, Criminal Investigator II	\$54.98	36.50%	585.50				\$32,193	\$11,751	\$43,944
Sylva, Attorney IV	\$97.64	18.39%	1624.50				\$158,616	\$29,170	\$187,786
Ortiz, Investigative Assistant	\$27.77	51.02%	11.00			\$891	\$305	\$156	\$461
M. Gallardo, Sr. Paralegal	\$42.97	36.13%	1359.50				\$58,412	\$21,104	\$79,517
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <u>7,783</u> ✓ </div>									

(05) Total Page: ___ of ___

\$15,811 \$442,717 \$123,065 \$565,782

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16/4

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**MANDATED COSTS
CHILD ABDUCTION & RECOVERY
COMPONENT / ACTIVITY COST DETAIL**

**FORM
CAR-2**

(01) Claimant: **County of Santa Clara** (02) Fiscal year costs were incurred: **2004-2005**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Compliance with Court Orders
 Court Costs for Out-of-Jurisdiction Cases

(04) Description of Expense: Complete columns (a) through (g)

Object Accounts

(a) Employee Name, Job Classification, Activities Performed & Description of Expenses	(b) Hourly Rate of Unit Cost	(c) Benefit Rate	(c) Hours Worked / Quantity	(g)					
				(d) Services & Supplies	(e) Fixed Assets	(f) Travel & Training	Salaries	Benefits	Total Sal. & Bens
Reviewed case facts, obtained evidence, located missing children and provided escort for victims/children upon return - includes translation, trial preparation, training and travel for child recovery.									
Glenn Bytheway, Criminal Investigator II	\$55.23	29.90%	618.25			\$6,304	\$34,148	\$10,210	\$44,356
Patrice Cardott, Criminal Investigator II	\$57.39	31.45%	472.00			\$1,531	\$27,088	\$8,519	\$35,607
Linda Evans, Criminal Investigator II	\$81.03	30.86%	385.70			\$6,297	\$23,539	\$7,264	\$30,803
Randy Brown, Criminal Investigator II	\$80.06	35.35%	185.00			\$32	\$9,910	\$3,503	\$13,413
Denise Orocchi, Criminal Investigator II	\$54.54	32.39%	4.00			\$185	\$218	\$71	\$289
Kirk Yates, Criminal Investigator II	\$57.39	29.63%	108.00			\$16	\$8,198	\$1,837	\$8,035
Jeanne Sylva, Attorney IV	\$120.38	20.04%	626.75			\$328	\$75,448	\$15,120	\$90,568
Martha Gallardo, Sr. Paralegal	\$43.57	29.65%	555.50			\$100	\$24,203	\$7,176	\$31,379
Patty Weldner, Legal Clerk	\$32.61	31.29%	398.65				\$13,000	\$4,068	\$17,068
Rosalie Ramirez, Criminal Investigator II						\$27			
<u>3,334 (rounded)</u>									

(05) Total Page: ____ of ____ \$14,820 \$213,751 \$57,767 \$271,518

✓ = first

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 December 23, 2014, I served the:

SCO Comments on IRC

Child Abduction and Recovery Program, 08-4237-I-02

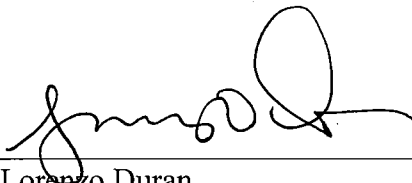
Civil Code Section 4600.1 (Repealed and added as Family Code Sections 3060-3064);
Penal Code Section 278 & 278.5 (Repealed and added as Penal Code Sections 277, 278
& 278.5); Welfare and Institutions Code Sec. 11478.5 (Repealed and added as Family
Code Section 17506)

Fiscal Years: 1999-2000; 2000-2001; 2001-2002

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 December 23, 2014 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: 11/19/14

Claim Number: 08-4237-I-02

Matter: Child Abduction and Recovery Program

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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