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Councilmember

March 20, 2018

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

Re: City of Palmdale, Interagency Child Abuse and Neglect Investigation
Reports Program - Incorrect Reduction Claim, FY 99-99 through FY 12-13

38300 Sierra Highway

Dear Ms. Halsey,

Palmdale, CA 93550-4798

Please accept our response to State Controller's February 22, 2018 Comments.

Tel: 661/267-5100

ISSUE 1:

Fax: 661/267-5122

Time to "Complete an investigation to determine whether a report of suspected child abuse or sever neglect is unfounded, substantiated, or Inconclusive..." including report writing.

TDD: 661/267-5167

First, we would like to respond to the following statement made by the State Controller Office's (SCOs) in their February 22, 2017 response: "While amending its claim in the summer of 2015, the city added .39 hour time increment to the second time study conducted by the LASD deputies in Sept 2013...The City added this time increment because it felt that the report writing time documented by LASD was insufficient."

This statement is not accurate. The City amended their claim to correct the fact that they did not claim for the costs of preparing ALL child abuse reports due to a misunderstanding of the instructions.

The City's original time billed was based on the results of two time studies which indicated an average of 3.5 hours was spent by the Deputy to conduct the preliminary investigation and prepare the written reports.

The SCO said they would only allow 2.45 hours instead and said they based this using the City's second 2013 time study.

Auxiliary aids provided for

communication accessibility

upon 72 hours notice and request.

The City pointed out during the audit that the 2013 time study was flawed in that the time to prepare reports was not consistently recorded - only 3 of the 14 cases in the time study had included report writing time. (See Tab 2). The City requested a conservative amount of time (30 minutes per case) be added to those 11 incomplete investigations based upon the other time studies and information available.

We believe this was a reasonable requested because 1) The SCO verified that the Los Angeles Sheriff's Department documented all Child Abuse cases with a written report; 2) the SCO interviews with command staff and deputies collaborated the fact that ALL cases are documented with a report and that an average of 33 minutes is spent in report writing; and 3) prior time studies conducted by the City in 2011 indicated an average of 1.28 hours was spent writing each report.

The City asked during the audit if another time study should be conducted to support our contentions that report writing was not fairly reflected in the SCO's allowed time. Child Abuse cases are still investigated and reports prepared in the same manner and format that they were during the audited time period. The City feels strongly that the time allowed by the SCO is an unfairly low representation of actual time spent by the city on these eligible activities and that at least 30 minutes per case is a conservative and reasonable amount of time to write the reports.

The City also believes that the longest case in their 2013 should not have been removed from computation of the average time per case. These types of more involved cases do occur and their lengthier investigation time should also be factored into the average time per case. The time logs accurately reflect actual time spent by station Deputies on the preliminary investigative process to determine if the case was founded, unfounded, or inconclusive and to prepare the written report.

While it is the Department's policy to notify the Special Victims Unit (SVU) of any cases involving potential sex crimes, the SVU investigative process is not included in the City time study. An allegation of rape does not mean that it occurred; and if it did occur, it must be determined in this investigation if the parent or guardians were responsible. It may not even be a case of child abuse. The preliminary investigation conducted by stations deputies takes place to make this determination. (see Tab 2)

The City also would like to clarify that Time Study 1 (conducted in 2011) was derived by reviewing the call history from the Sheriff's Computer Aided Dispatched (CAD) tracking system. Each case was randomly selected and **actual** time spent on scene was determined by subtracting departure time from arrival time on scene. This actual, on-scene time spent per case on responding to the initial call is in fact a conservative estimate of actual time spent to conduct an investigation because this time wouldn't have any additional follow up activities that may have been required such as in the instances when not all the parties were present at the time of the officer's arrival. It common that the deputy must attempt to contact other parties after the initial call for service.

ISSUE 2: OVERHEAD

The SCO stated in the conclusion of their February 22, 2018 comments: **“The city did not incur any direct labor costs to which to apply the 10% indirect cost rate.”**

The SCO’s own statements refute their argument that the city did not incur any direct labor costs to which apply the 10% rate: At the top of page 15 of Tab 2 in their February 22, 2018 letter they state: “The Cost Matrix provided by the LASD show that the total purchase price for a 56 – hour Deputy position, 43% is for salaries, 31% is for employee benefits, and 26% is for other support costs.”

“The city claimed direct contract service rates that included overhead already built in,”

The city agrees that most overhead was already included in the Deputies hourly rates billed, however the record shows that there were additional overhead charges not included in those billed hourly rates. These costs are eligible per Federal guidelines and claiming instructions and we believe we described these costs in detail in our response.

State Mandate statutes require the reimbursement of actual costs incurred to comply with the mandated program and the city believes it has shown that additional overhead costs were incurred and therefore were incorrectly reduced by the SCO.

“The city proposed an ICRP methodology that includes ineligible costs to support its assertion that the city incurred additional indirect costs in excess of the 10% rate claimed.”

The SCO in their response noted that the land donated by the city to build the Sheriff station was unallowable. Even if the value of donated land was excluded, the other items were allowable based on federal guidelines and the city’s overhead costs would have still exceeded the 10% default rate.

The rates computed during the audit and in our Incorrect Reduction claim, were intended as sample rates to show the default overhead rate of 10% is justified” and reasonable. If the SCO felt that calculation of actual rates were necessary – they never reviewed our sample ICRPs and proposed an acceptable actual rate. They simply disallowed the entire application of overhead.

We appreciate the opportunity to provide these further comments and are happy to provide any additional information.

Sincerely,



Ms. Karen Johnston
Finance Manager

TAB 1

SHOWS THAT THE CITY DID NOT CLAIM TIME FOR REPORT WRITING FOR ALL CASES IN THEIR ORIGINAL FILING.

THE REIMBURSEABLE SCOPE OF REPORT WRITING WAS MISUNDERSTOOD AND IT WAS THOUGHT THAT REPORT WRITING REIMBURSEMENT DID NOT APPLY TO ALL INVESTIGATIVE REPORTS, BUT ONLY SUBSTANTIATED CASES.

Subj: RE: City of Palmdale ICAN Audit Documentation
Date: 3/5/2015 3:34:35 P.M. Pacific Standard Time
From: DBrejnak@sco.ca.gov
To: ACHinnCRS@aol.com
CC: kjohnston@cityofpalmdale.org

Hi Annette,

Thanks for the responses. I am still having an issue reconciling the hours claimed for the "Prepare/Submit Reports" component. I am trying to back-in to the claimed hours using the support given and the 2008-09 thru 2011-12 is not matching up. I put together a quick reconciliation of the hours supported to hours claimed and attached it to this email. As you will see, I was able to reconcile the cross-reporting and investigations components but not for the last few years for the prepare/submit component. Please review the worksheet and let me know if what the issue might be.

I also have a few follow-up questions for you:

- What was the reasoning behind splitting the "Report Writing" category into the Cross-Reporting and Preparing/Submit Reports components?
- Is the Sergeants 12 minutes per case supposed to be split evenly between the two components? Or is the full 12 minutes supposed to be claimed in only one of the two?
- I don't quite understand your response about claiming only half the "total reports" + "substantiated reports." Could you elaborate? It looks like the total number of reports were used for each component except for "prepare/submit" reports which used the substantiated total.
- In FY 2011-12, why did the city claim only the number of reports from 01/01/12 thru 06/30/12 for the Cross-Reporting component?
- When would it be possible to send me all the supporting documentation concerning the time study and report totals? Once I have review all the information, I can go about verifying the claimed amounts with the Sheriff's Department.

Thanks,

Doug

From: ACHinnCRS@aol.com [mailto:ACHinnCRS@aol.com]
Sent: Thursday, March 05, 2015 12:14 PM
To: Brejnak, Douglas
Cc: kjohnston@cityofpalmdale.org
Subject: Re: City of Palmdale ICAN Audit Documentation

Hi Doug,

See responses to your questions below and feel free to contact me with any questions.

Thank you,

Annette S. Chinn
 Cost Recovery Systems, Inc.

Thursday, March 12, 2015 AOL: AChinnCRS

705-2 E. Bidwell Street #294
Folsom, CA 95630

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

In a message dated 3/4/2015 2:52:10 P.M. Pacific Standard Time, DBreinak@sco.ca.gov writes:

Hi Annette,

Thanks for the time study data, I am trying to see how the figures translated into the claimed costs for each year and have a few preliminary questions (broken down my claimed component):

Accept/Refer Initial Child Abuse Report

- What time/report data was used to compute the costs of this component?

For this activity, since it was quite minor and infrequent, (only about 5 hrs annually) we didn't conduct a time study. It was based on the Sheriff time estimate of 24 minutes per case accepted and referred x 1.3% of total cases investigated. This percentage was derived from FY 10-11 actual data provided of 13 referrals/991 total cases. This percentage was applied to actual number of cases investigated for other fiscal years.

Cross-Reporting from Law Enforcement Agency

- Why was the full Sergeants time (.2 Hrs) Included within this component, as well as, the report writing component?

You are correct- approximately 5 hours of time under the Substantiated Reports section is duplicative.

Preliminary Investigation

- Which two cases were thrown out to compute the average? I'm not able to get to the 1.87 average.

11-05184 Child assault	4/12/2011	408
10-13082 Rape (under 14)	8/5/2010	570

The time on my table should yield 1.86 when you deduct these two cases.

Report Writing

- It appears that .63 and .20 hours per case were claimed for this component for FY 1999-00 thru FY 2007-08 for the deputy and sergeant positions. The hours per case then vary in the remaining four FYs claimed. Why did the hours per case change for the last years? There should be no difference in time per case claimed....See the answer below under number of reports for more info.

General Questions

- What was the purpose of the FY 2012-13 time study?

Same as 2010-11 study, just wanted more data for higher certainty. Since the claimed amounts were going to be substantial, we wanted to gather more data to be better prepared in case of audit,

- What all did the Sheriff's Department provide you? Did they give you supporting documentation (i.e. time records/sheets)?

Yes - completed time logs.

- Did the Sheriff provide information on what activities were performed under each component?

In 2010-11 time study, there was a time sheet completed for each distinct activity: Prelim (on-scene) Investigation, Report Writing, and Sergeant Review. In 2012-13, they lumped all time together under one total time entry for all eligible activities. I changed the log format hoping to make it easier to use, but I think it led to more confusion.

- How were the total number of reports determined?

It was fairly easy for the department to provide numbers of cases investigated and substantiated child abuse cases and reports.

It was more difficult for the department to provide the breakdown of unfounded and inconclusive cases/reports.

Because of this uncertainty, we only claimed time for report writing for half of the total cases investigated + those cases identified as substantiated.

That time was split between two sections:

- "Cross Reporting" included = 6 mins for the Deputy to actually transmit the report to appropriate State agency + 77 mins/2 x total cases
- "Report Writing" section included = 76 mins./2 x total substantiated reports

If you have any questions/concerns, please give me a call.

Thanks,
Doug

From: ACHinnCRS@aol.com [mailto:ACHinnCRS@aol.com]
Sent: Wednesday, March 04, 2015 11:56 AM
To: Brejnak, Douglas; KJohnston@cityofpalmdale.org
Subject: Re: City of Palmdale ICAN Audit Documentation

Hi Doug,

Attached is a spreadsheet that shows claim stats and time studies used to prepare our claims.

Note that the time studies were conducted during two different fiscal years and covered three main eligible activities performed at station level by staff paid for by the City via contract with the County:

- Preliminary investigation to the point of determining if the case was founded/unfounded
- Preparing a report
- Review and approval of report

Karen asked that I send this to you and requested that you direct your questions about this to me.

Thank you,

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

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

In a message dated 3/2/2015 7:35:21 A.M. Pacific Standard Time, DBreinak@sco.ca.gov writes:

Thank you, please let me know when you get the update from Annette.

- Doug

From: Karen Johnston [mailto:KJohnston@cityofpalmdale.org]
Sent: Monday, March 02, 2015 7:25 AM
To: Brejnak, Douglas

Cc: ACHinnCRS@aol.com
Subject: RE: City of Palmdale ICAN Audit Documentation

Doug,

I have been overwhelmed with budget meetings last week and will be again this week. Preparing for them as you know also takes time. I will follow up with Annette and see where she is on the claim documentation.

--

Karen Johnston, C.P.A.
Finance Manager/City Treasurer

City of Palmdale
Administrative Services Department
Finance Division
38300 Sierra Highway, Ste. D
Palmdale, CA 93550
Tel: 661-267-5411 – FAX: 661-267-5082
www.cityofpalmdale.org



City offices are open Monday – Thursday, 7:30am-6:00pm
We are closed every Friday

From: DBrejnak@sco.ca.gov [<mailto:DBrejnak@sco.ca.gov>]
Sent: Monday, March 02, 2015 7:23 AM
To: Karen Johnston
Cc: ACHinnCRS@aol.com
Subject: RE: City of Palmdale ICAN Audit Documentation

Hi Karen,

Has Annette provided you with the requested claim support yet? How would be the best way for you to send me the documentation?

Thanks,

Doug

From: ACHinnCRS@aol.com [<mailto:ACHinnCRS@aol.com>]
Sent: Wednesday, February 18, 2015 3:16 PM
To: Brejnak, Douglas
Cc: kjohnston@cityofpalmdale.org
Subject: Re: City of Palmdale ICAN Audit Documentation

Hi Doug,

I'll be providing the time study info and the statistical data.

Thank you,

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

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

In a message dated 2/18/2015 7:56:27 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

Hi Annette,

Sure, we can wait until next week so that Karen can review the claim documentation. Could you please tell me what all is included in the support that you will be providing? Karen has already provided me with the contracts and the rate sheets for each fiscal year.

Thanks,

Doug

From: ACHinnCRS@aol.com [<mailto:ACHinnCRS@aol.com>]
Sent: Tuesday, February 17, 2015 9:25 AM
To: Brejnak, Douglas
Cc: kjohnston@cityofpalmdale.org
Subject: Re: City of Palmdale ICAN Audit Documentation

I just saw Karen's email response that she will be out of the office until the 23rd. I don't feel comfortable giving you info directly and think it should be reviewed and given to you by Karen.

I believe you and Karen originally agree that this info would be available at the end of February, a couple of weeks after the filing deadline.

Thank you,

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

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

In a message dated 2/17/2015 9:12:58 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

Hi Annette,

Can we go ahead and set up a time on Monday to receive the documents? Next week will be over two months since we originally requested the supporting documentation for what the city claimed.

Thanks,

Doug

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

Sent: Tuesday, February 17, 2015 8:53 AM
To: Brejnak, Douglas
Cc: kjohnston@cityofpalmdale.org
Subject: Re: City of Palmdale ICAN Audit Documentation

Hi Doug,

As I'm just finishing the last of the claim assembly for the deadline today. I will soon have time to dedicate to collecting the information you need. It won't be ready this week, but probably next week. I'll let you know as soon as it's available.

Thank you,

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

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

In a message dated 2/17/2015 7:59:52 A.M. Pacific Standard Time,
DBrejnak@sco.ca.gov writes:

Hi Annette,

What would be the best way for me to receive the city's claim support? I am available tomorrow or Thursday to come by your office to pick it up if you would like. Please let me know what works best for you.

Thanks,

Douglas Brejnak
Associate Management Auditor
State Controller's Office
Division of Audits/Mandated Cost Audits Bureau
Office: (916) 322-1595
dbrejnak@sco.ca.gov

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TAB 2

SHOWS THAT THE 2013 TIME STUDY THE STATE USED TO DEVELOP THEIR AVERAGE TIMES (2.65 HRS/CASE) DID NOT INCLUDE/ACCOUNT FOR REPORT WRITING FOR ABOUT 80% OF THE CASES.

BECAUSE REPORT WRITING TIME WAS NOT FACTORED IN PROPERLY, TOTAL ALLOWABLE TIME DETERMINED BY THE SCO FOR THIS COMPONENT WAS UNDERSTATED.

LATER SCO TIME SURVEY QUESTIONNAIRE RESULTS ALSO SHOW THAT REPORT WRITING TIME WAS UNDERSTATED. BASED ON THE QUESTIONNAIRE, AVERAGE TIME PER CASE SHOULD HAVE BEEN 36 MINUTES PER INVESTIGATION

2013 TIME STUDY

INVESTIGATION
INCLUDE TO WR HANDLE @ STATION

TIME LOG

CITY OF: _____

DEPARTMENT: _____

PROCESS: Child Abuse

NOTE: Please track time to the nearest 6 minute increment. DO NOT round to quarter or half hour.

DATE	NAME/TITLE	ACTIVITY	AMOUNT OF TIME
09/09/13	SCAR/PHYSICAL ABUSE	013-12876-2607-059 1, 2, 3, 4	672MIN
09/10/13	SCAR/PHYSICAL ABUSE	013-12934-2619-419 1, 2, 4	136MIN
09/11/13	SCAR/PHYSICAL ABUSE	013-13013-2608-419 1, 2, 4	144MIN
09/11/13	SCAR/PHYSICAL ABUSE	013-13261-2611-419 1, 2, 4	150MIN
09/11/13	SCAR/PHYSICAL ABUSE	013-13264-2612-419 1, 2, 4	90MIN
09/18/13	SCAR/PHYSICAL ABUSE	013-13339-2608-419 1, 2, 3, 4	240MIN
09/18/13	SCAR/PHYSICAL ABUSE	013-13343-2607-419 1, 2, 4	126MIN
09/18/13	SCAR/PHYSICAL ABUSE	013-13355-2610-419 1, 2, 4	180MIN
09/18/13	SCAR/PHYSICAL ABUSE	013-13354-2611-419 1, 2, 4	240MIN
09/20/13	SCAR/PHYSICAL ABUSE	013-13402-2610-419 1, 2, 4	150MIN
09/24/13	SCAR/PHYSICAL ABUSE	013-13652-2607-419 1, 2, 4	136MIN
09/24/13	SCAR/PHYSICAL ABUSE	013-13659-2605-419 1, 2, 4	90MIN
09/27/13	SCAR/PHYSICAL ABUSE	013-13850-2611-059 1, 2, 3, 4	300MIN
09/30/13	SCAR/PHYSICAL ABUSE	T-113 1, 2	90MIN

Certification:

I hereby certify under the penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon my personal knowledge.

Prepared by: _____

Title: _____

Date: _____

Signature: _____

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports
 July 1, 1999, through June 30, 2013
 S15-MCC-0013
 Analysis of Time Study #2 (September 2013)

no reporting included



#	URN #	Date of Investigation	Activities Performed	Total Minutes	Allowable Case	Allowable Minutes	Comment
01	013-12876-2607-059	09/09/13	1-2- <u>3</u> -4	672	NO	-	Includes ineligible activities performed after SVU was assigned the case.*
02	013-12934-2619-419	09/05/13	1-2-4	136	YES	136	
03	013-13013-2608-419	09/11/13	1-2-4	144	YES	144	
04	013-13261-2611-419	09/11/13	1-2-4	150	YES	150	
05	013-13264-2612-419	09/11/13	1-2-4	90	YES	90	
06	013-13339-2608-419	09/18/13	1-2- <u>3</u> -4	240	YES	240	
07	013-13343-2607-419	09/18/13	1-2-4	126	YES	126	
08	013-13355-2610-419	09/18/13	1-2-4	180	YES	180	
09	013-13359-2611-419	09/18/13	1-2-4	240	YES	240	
10	013-13462-2610-419	09/20/13	1-2-4	150	YES	150	
11	013-13652-2607-419	09/24/13	1-2-4	136	YES	136	
12	013-13659-2603-419	09/24/13	1-2-4	90	YES	90	
13	013-13850-2611-059	09/27/13	1-2- <u>3</u> -4	300	YES	300	
14	T-113	09/30/13	1-2	90	YES	90	

Total 2,744 13 2,072

Average Minutes per Allowable Case: 159
 Average Hours per Allowable Case: 2.65

Doesn't include report writing time for all cases

* During discussions with LASD staff, we determined that the case included time recorded once the SVU was working their own investigation. SVU is only called for cases once the initial investigation determines that the SCAR is not unfounded. Time recorded to perform activities after the initial investigation is complete are not eligible for reimbursement. As a result, we have removed the hours from the time study and calculated a new average time per investigation.

Activities Performed by LASD Deputy

1. Initial response to bein documentation of case and contacting the County Welfare Department.
2. Complete an investigation for purposes of preparing the SS 8583 report.
3. Prepare a written report for every case investigated of known or suspected child abuse or severe neglect.
4. Review and approval of report.



requested

Time Added by City Consultant during claim amendment. 2 years after time study.

Interagency Child Abuse and Neglect Reporting

FY 2012-2013 Time Study, Palmdale Sheriff's Office for City of Palmdale.

conducted by Sgt. Biehl, provided Oct. 2013

NOTE that this year ALL activities - ranging from investigation, report writing and review and approval were included in ONE time entry

Case #	Case Description	Date	Patrol Deputy Prelim Investigation	Patrol Deputy Write Report	rpt writing not in time study	Total Invest + Rept writing	
013-12876-2607-059	SCAR/Physical Abuse	9/9/2013	* this time included	672		672	
013-12934-2619-419	SCAR/Physical Abuse	9/5/2013	in one total time	136	30	166	
013-13013-2608-419	SCAR/Physical Abuse	9/11/2013	per case	144	30	174	
013-13261-2611-419	SCAR/Physical Abuse	9/11/2013		150	30	180	
013-13264-2612-419	SCAR/Physical Abuse	9/11/2013		90	30	120	
013-13339-2608-419	SCAR/Physical Abuse	9/18/2013		240		240	
013-13343-2607-419	SCAR/Physical Abuse	9/18/2013		126	30	156	
013-13355-2610-419	SCAR/Physical Abuse	9/18/2013		180	30	210	
013-13359-2611-419	SCAR/Physical Abuse	9/18/2013		240	30	270	
013-13462-2610-419	SCAR/Physical Abuse	9/20/2013		150	30	180	
013-13652-2607-419	SCAR/Physical Abuse	9/24/2013		136	30	166	
013-13659-2603-419	SCAR/Physical Abuse	9/24/2013		90	30	120	
013-13850-2611-059	SCAR/Physical Abuse	9/27/2013		300		300	
T-113	SCAR/Physical Abuse	9/30/2013		90	30	120	
		avg minutes	#DIV/0!	196.00		219.57	#DIV/0!
		avg total time per case	#DIV/0!	3.27		3.66	#DIV/0!

* Provided by Annette Chinn, city consultant, on 8/17/15.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Time Survey Questionnaire

Date: 7/20/15 1:30 PM (over phone)

Conducted by SCO
auditor

Name: Megan Deschamps

Classification: Deputy

COMPLETE AN INVESTIGATION (B.3.1)

A. Review/Research Prior to On-Site Interviews

1. How are SCARs assigned to deputies (E-SCARS)?

Assigned to on-duty SCAR deputy. Access E-SCARS to retrieve ECRP.
5 minutes.

2. How are SCARs assigned to deputies (9-1-1 calls or walk-ins)?

Assigned to patrol car.

3. Do you input information into E-SCARS?

update/clear info after investigation

4. Do you review the SCAR? How long on average does it take?

yes, 5 minutes

5. Do you review the criminal history of potential victims? Average time needed?

yes, 10-20 minutes

6. Do you review the DCFS Child Welfare History of involved families? Average time needed?

if available from DCFS. Might need to be pulled by secretaries.
5-20 minutes

7. Do you coordinate with DCFS prior to investigation? Average time needed?

Might give courtesy call to let them know they are going
to a residence. 5 minutes.

8. Do you contact the mandated reporter and discuss the SCAR? Average time per phone call?

Usually anonymous. Last resort if more info is needed.

9. Do you perform any other duties prior to your on-site investigation?

Run names through DMV. See if any post SCARS. 5 minutes

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Time Survey Questionnaire

B. Initial Interviews with Involved Parties

1. How long on average do you spend driving to/from interview sites?

Depends, some interviews at station. 15-25 minutes.

2. Do you interview the alleged victims? How long on average does it take to perform a single interview with a victim?

Yes, 5-15 minutes on average.

45 longest time.

3. On average, how many victims are there per SCAR investigation?

anywhere from 1-10, avg is 2-4 (3)

4. Do you interview the alleged victim's parents? Average time per interview?

Yes, 5-10 minutes each parent

5. Do you interview the alleged suspect? Average time per interview?

Yes, if not alleging a crime. 5-10 minutes.

if crime is known / suspected. Will wait for SVU to approach suspect.

6. Do you interview any witnesses? Average time per interview?

Yes, 5-10 minutes

7. On average, how many witness interviews do you conduct for each investigation?

0-4, average = 2

neighbors, babysitters, daycare

8. Do you perform any other on-site interviews with involved parties? Average time per interview?

contact medical professionals to discuss possible injury scenarios.

5-10 minutes

C. On-Scene Procedures

1. Do you inspect the victim's residence?

Yes

2. If an inspection is completed, what activities are performed? How long on average does it take to inspect a victim's house?

check utilities are working, has running h2o, cleanliness. 5 minutes.

3. Do you collect evidence or take photographs at the scene? How long on average does it take?

Yes, take photographs. Collect more evidence after SVU is called.
5-10 minutes.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Time Survey Questionnaire

4. At what point is the Special Victim's Unit (SVU) contacted?

- when crime is determined to occur. will stay at times for SVU

5. Do you ever need to remove the child from the home? If yes, what procedures are performed? How long on average does it take?

yes, if perpetrator lives in home or house is not safe.
Take siblings as well, call DCFS 20 minutes

6. Do you perform any other duties while completing the initial investigation?

No

D. Documentation and Reporting Writing

1. Do you write-up the outcomes of the investigation in a report?

yes



report written
for All cases

2. What types of reports are created for SCAR investigations?

No Crime | Crime Suspected | Suspicious Circumstance.

3. What is the average time needed to prepare a report for an unfounded SCAR investigation?

15-20 min

4. What is the average time needed to prepare a report for a substantiated/inconclusive investigation?

45-50 min

5. Is the report reviewed by a supervisor? Who? How long does the supervisor review it for?

yes, 20 minutes.

6. Do you enter the findings into E-SCARS? If so, how long does it take on average?

clear case / update any info 5 minutes

* Avg = 37 mins
30 mins was requested to be included for cases where logs didn't record time for report writing.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Time Survey Questionnaire

Conducted by SCO
auditor

Date: 07/08/15 9AM
Name: Tara Porter
Classification: Deputy

COMPLETE AN INVESTIGATION (B.3.1)

A. Review/Research Prior to On-Site Interviews

1. How are SCARs assigned to deputies (E-SCARS)?

Assigned SCAR Deputies (2-total) retrieve (review ^{directly} SCARS from E-SCARS. (5 MINUTES)
If deputies are off and case needs immediate attention, patrol car is assigned case.

2. How are SCARs assigned to deputies (9-1-1 calls or walk-ins)?

Most of 9-1-1 calls are given to patrol deputies only.

3. Do you input information into E-SCARS?

No

4. Do you review the SCAR? How long on average does it take?

Yes, 5 minutes

5. Do you review the criminal history of potential victims? Average time needed?

yes, if any. 5-10 minutes

6. Do you review the DCFS Child Welfare History of involved families? Average time needed?

sometimes if SCAR mentions history. 5-10 minutes.

7. Do you coordinate with DCFS prior to investigation? Average time needed?

Yes, if prior history. 5 minutes

8. Do you contact the mandated reporter and discuss the SCAR? Average time per phone call?

Not usually, most are anonymous. 5 minutes

9. Do you perform any other duties prior to your on-site investigation?

No

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Time Survey Questionnaire

B. Initial Interviews with Involved Parties

1. How long on average do you spent driving to/from interview sites?

Depends on where crime occurred. 15-30 minutes.

2. Do you interview the alleged victims? How long on average does it take to perform a single interview with a victim?

yes, 10-15 minutes

3. On average, how many victims are there per SCAR investigation?

anywhere from 1-7, average 3.

4. Do you interview the alleged victim's parents? Average time per interview?

yes, 20-30 minutes total

5. Do you interview the alleged suspect? Average time per interview?

yes, if available, 15-20 minutes

6. Do you interview any witnesses? Average time per interview?

yes, 5-15 minutes

7. On average, how many witness interviews do you conduct for each investigation?

1-3, 2 on average

8. Do you perform any other on-site interviews with involved parties? Average time per interview?

may contact nurses/doctors. 10-15 minutes.

C. On-Scene Procedures

1. Do you inspect the victim's residence?

yes

2. If an inspection is completed, what activities are performed? How long on average does it take to inspect a victim's house?

water, utilities, food, places to sleep. 5 minutes to 10 minutes

3. Do you collect evidence or take photographs at the scene? How long on average does it take?

Take pictures of injuries. sometimes take clothes/bedding.
5 minutes

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Time Survey Questionnaire

4. At what point is the Special Victim's Unit (SVU) contacted?

once a crime is suspected. may also call for a consultation.
5-10 minutes

5. Do you ever need to remove the child from the home? If yes, what procedures are performed? How long on average does it take?

yes, will take child to etation and contact DCFS.

6. Do you perform any other duties while completing the initial investigation?

No

D. Documentation and Reporting Writing

1. Do you write-up the outcomes of the investigation in a report?

yes



2. What types of reports are created for SCAR investigations?

crime suspected / no crime

3. What is the average time needed to prepare a report for an unfounded SCAR investigation?

20 minutes (no crime suspected report)

4. What is the average time needed to prepare a report for a substantiated/inconclusive investigation?

40 minutes (crime suspected report)

5. Is the report reviewed by a supervisor? Who? How long does the supervisor review it for?

yes, 10-20 minutes

6. Do you enter the findings into E-SCARS? If so, how long does it take on average?

clear out report, 0-2 minutes.

* avg
35
mins
to
write
report

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports
 S15-MCC-0013
 July 1, 1999, through June 30, 2013
 Analysis of Time Survey Questionnaire

ESTIONS	Deputy T.			Deputy M. Deschamps		
	Average Time Per Activity	Average # per Investigation	Total per Investigation	Average Time	Average # per Investigation	Total per Investigation
Complete an Investigation (B.3.1)						
A. Review/Research Prior to On-Site Interviews						
4. Review of SCAR	7.50	1.00	7.50	10.00	1.00	10.00
9. Other Research Items	-	-	-	5.00	1.00	5.00
Sub-Total			7.50			15.00
B. Initial Interviews with Involved Parties						
2. Interview with Victims	12.50	3.00	37.50	10.00	3.00	30.00
4. Interview with Parents	12.50	2.00	25.00	7.50	2.00	15.00
5. Interview with Alleged Suspects	20.00	1.00	20.00	7.50	1.00	7.50
6. Interview with Witnesses	10.00	2.00	20.00	7.50	2.00	15.00
Sub-Total			102.50			67.50
C. On-Scene Procedures						
2. Inspect Residence	5.00	1.00	5.00	5.00	1.00	5.00
4. Coordinate with SVU	10.00	1.00	10.00	5.00	1.00	5.00
Sub-Total			15.00			10.00
D. Documentation and Report Writing						
3. Write-Up Incident/Crime Report	25.00	1.00	25.00	20.00	1.00	20.00
5. Supervisor Review	7.50	1.00	7.50	20.00	1.00	20.00
6. Clear Case within E-SCARS	5.00	1.00	5.00	5.00	1.00	5.00
Sub-Total			37.50			45.00
Average Time per SCAR Investigation (Minutes)			162.50			137.50
			2.71			2.29

Procedures

Auditor interviewed both current SCAR Deputies to determine an average time needed to perform eligible activities. Through discussions with LASD staff the auditor was able to determine the procedures in place for SCAR investigations. The auditor included all activities within the time survey but has only included the eligible activities in the above analysis. The numbers next to the questions correspond to the questions within the time survey questionnaires.

Results

Time surveys from both deputies resulted in a time range of 137.5 minutes (2.29 hours) to 162.5 minutes (2.71 hours) to perform eligible investigation activities. The results of the LASD time study (after removing the ineligible 9/9/13 case) fall within this range. As a result, we will accept the results of the LASD 2nd time study and use the results to calculate allowable costs.

CRS INTERVIEW SAMPLE - AVERAGE TIMES

	minutes
Desk review/initial processing	
log and read	5 mins
check if there is already a rpt written	5 mins
check prior history/report	2-30 mins
call to set up interviews	5-10 mins x 5 avg # of people 37.5
interviews (usually 1 - 9 people)	10-15 mins/person 62.5
interviews (multiple SCARS or Crime susp)	120- 180 mins avg total for these 37.5 assumed this occurred on avg of 25% of cases
Call other experts/involved parties such as doctors, counselors, social workers	20 min added interview time per person (3) for about 10% of cases 6
drive time	15-20 mins one way/trip/appointment didn't bill this
write narrative reports	13.1 assumed 75% of cases 22.5 assumed 25% of cases <i>35.6 mins = avg time per case</i>
Sgt to review (her estimate)	15-20 mins
Deputy to make corrections after review	5 min x 50% of cases 2.5

207.63 minutes per case
3.46 hrs per case for DEPUTY

TAB 3

SHOWS THAT THE CITY'S COMPUTATION OF 3.5 HOURS PER CASE IS SUPPORTED
VS THE STATE'S ALLOWED 2.65 HOURS/CASE

BY NOT FACTORING REPORT WRITING FOR ALL CASES AND BY NOT INCLUDING
THE LARGEST CASES IN THEIR AVERAGE, THE CITY WAS DENIED ROUGHLY 30% OF
THE TIME IT SHOULD HAVE BEEN ENTITLED TO FOR THE INVESTIGATIVE/REPORT
WRITING COMPONENT.

Subj: RE: ICAN Update
Date: 8/10/2015 8:29:36 A.M. Pacific Daylight Time
From: DBrejnak@sco.ca.gov
To: ACHinnCRS@aol.com
CC: kjohnston@cityofpalmdale.org, pazarris@lasd.org

Hi Annette,

I did not know you amended the claim, I will check with our Division who receives the claims to see if it's been fully processed. As I told you before, the amendment will only change the amount of the findings. The allowable costs found during the audit will be the same regardless of the amendment unless supporting documentation has been withheld during the audit.

The 159 minutes in the audit analysis (based on the 2nd time study and confirmed through deputy interviews) already includes the time for report writing and 12 minutes for the supervisor review. The time studies included report writing and review activities as did our interview questions with Deputies. As discussed before, the results of the first time study have been thrown out for the audit. The time study did not follow SCO guidelines, was not contemporaneous, and only included substantiated/inconclusive SCAR investigations.

I did not interview Sergeants for their time, and no the deputies did not think the questions about the sergeant review meant the time for them to review and edit their own report. If you like I can talk with Paul and set up some interviews with the sergeant/s who review SCAR investigations. But again, the 12 minutes of Sergeant review you have requested has already been included in the 159 minutes.

I reviewed the documentation provided concerning the indirect costs and discussed the issue with my manager. However, our position on claiming indirect costs of contract service costs has not changed. The parameters and guidelines allows claimants to apply 10% of direct labor for indirect costs. The city did not claim any direct labor costs as the sheriff's department performs the eligible activities under this program.

If you have any questions about the audit issues, please give me a call today.

Thanks,

Doug

From: ACHinnCRS@aol.com [mailto:ACHinnCRS@aol.com]
Sent: Thursday, August 06, 2015 5:05 PM
To: Brejnak, Douglas <DBrejnak@sco.ca.gov>
Cc: kjohnston@cityofpalmdale.org; pazarris@lasd.org
Subject: Re: ICAN Update

Hi Doug,

I am encouraged that it looks like our analysis of the process is very close. My main concern is the time allowed per case:

As you know I amended the city's claims a couple weeks ago. Based on the review of all the interviews and multiple time studies conducted, I believe the deputy time per cases for prelim investigation and report writing was about to be 3.5 hrs per case.

The 159 minutes per case we claimed was supposed to be only for deputies preliminary investigation, however, report writing time (an additional 30 mins --1 hrs on average was spent on this activity based on our first time study & staff interviews) and Sergeant review and approval (an additional 10-12 minutes) should be added on top of the prelim

investigation time.

Did you interview the Sergeants to get their time for review and approval of the report? Deputies are not responsible for this function. I would imagine that if you asked the deputies about review, they probably gave you their time to review and edit the reports before submission to the Sergeant.

Have you had a chance to review the Cost Allocation plan and talk to Karen regarding the additional city administrative costs and city overhead such as land costs for the Sheriff's facility to support application of the default 10% ICRP rate? I sent support of these costs a few weeks ago, but haven't heard back on this issue.

Thank you for all your help and your prompt attention to our audit.

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

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

In a message dated 8/4/2015 3:27:56 P.M. Pacific Daylight Time, DBrejnak@sco.ca.gov writes:

Hi Annette,

I have an update on a few of the outstanding audit issues:

Potential Duplicates

I spoke with Sergeant Zarris concerning the potential duplicate SCAR investigations and he has assured me that all cases with a unique URN number are unique investigations. As a result, the SCAR investigations from the new LARCIS report figures will only be decreased by the percentage of LEA generated investigations.

Deputy Interviews

I completed my interview with the second SCAR deputy, Megan Deschamps, last week. The results of both the interviews resulted in a range of time from 137-162 minutes to complete investigation activities (the results include eligible activities in addition to time for searching the residence, consulting with SVU, and supervisor review/approval). As the 2nd time study results (less the 9/9/13 case) were 159 minutes (2.65 hours), we will use the second time study results within the calculations for allowable costs.

LEA Generated

Using the E-SCARS summary reports for 2009 through 2012, we computed an average annual LEA generated rate of 9.5%.

For FY 2003-04 through FY 2011-12, we calculated allowable SCAR investigations using the total number of investigations listed in the updated LARCIS reports less 9.5% for LEA cases. For FY 1999-00 through FY 2002-03, we used the same 5% deflator claimed less the LEAs. We then multiplied the number of allowable SCARs by the allowable time increment for the deputy (2.45 hours) and sergeant (.20 hours) classifications to determine allowable hours. The approved contract rates were then applied to the allowable hours to determine allowable costs.

I have attached an analysis of the four components claimed. Please let me know if you have any questions.

Thanks,

Douglas Brejnak

Associate Management Auditor

State Controller's Office

Division of Audits/Mandated Cost Audits Bureau

Office: (916) 322-1595

dbrejnak@sco.ca.gov

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Subj: RE: Amended Claims
Date: 8/17/2015 3:03:06 P.M. Pacific Daylight Time
From: DBrejnak@sco.ca.gov
To: ACHinnCRS@aol.com

Thanks Annette,

I will take a look and update the working papers accordingly. I will provide you with the new audit adjustment amounts within the next week or two.

- Doug

From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
Sent: Monday, August 17, 2015 2:08 PM
To: Brejnak, Douglas <DBrejnak@sco.ca.gov>
Cc: pazarris@lasd.org; KJohnston@cityofpalmdale.org
Subject: Re: Amended Claims

Hi Doug,

I didn't modify the stats in the amended claims - but used the same original numbers I claimed. I expect you'll adjust these to what has been supported by the department through your audit.

The time info I used is what we already had from Sheriff staff and based on the more than three years of interviews I've had with staff in preparation for this claim as well as my own interviews with staff. All these sources indicate that the eligible time is more that you are allowing. I believe the main difference is that your allowable time doesn't include Deputy report writing time and Sgt review and approval time.

I spoke with Sergeant Zarris last week and he said that a Sergeants time to review/edit/approve a Child Abuse report can take anywhere from 10-45 minutes per case depending on the individual case. As you didn't interview him or any other Sergeants, I can only assume that this time is not included in the base allowable time. He also said that prior to 2010, when the department made the decision to assign two dedicated deputies to address the Child Abuse cases, the process was much longer for everyone, as the deputies didn't specialize in this function. I believe we are being quite conservative in time requested.

See the attached for more details on how the 3.5 hrs was determined. The difference from the original time is that I didn't exclude the largest case in the 2012-13 time study and I added a conservative amount of time (30 minutes) for every case the time study that didn't indicate that report writing was included in the time. The times from two time studies and the interview were all surprisingly in line with each other, lending the times more credibility.

Also, I do not believe that the 2012-13 time study include Sergeants Review/edit/approval of reports.

In my second analysis, I didn't deduct the largest cases as I did in the first as this was a legitimate representation of a founded instance of child abuse that actually occurred during the time study period.

In the AMENDED Claiming components:

Under the Cross Reporting component - I used 10% of total cases that required cross reporting at 10 minutes for Deputy and Sergeant to review, process and contact County and State agencies to forward the required info.

Under the Investigation Component (including report writing) - I used 3.5 hrs x total cases for Deputy Review/edit/approval for Sergeant - 10 mins x total cases

Substantiated Report Prep Component was not changed.

Hope this helps. Please call with any questions.

Monday, August 17, 2015 AOL: AChinnCRS

Thank you,

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

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

In a message dated 8/17/2015 10:22:37 A.M. Pacific Daylight Time, DBrejnak@sco.ca.gov writes:

Hi Annette,

I am just following up with my last email concerning the support for the amended claim. I will need to know the number of reports and hours used for the claimed activities for each fiscal year.

Also, I have a new office phone number which is (916) 327-0702. Please let me know if you have any questions or comments concerning the audit.

Thanks,

Doug

From: Brejnak, Douglas
Sent: Monday, August 10, 2015 9:53 AM
To: AChinnCRS@aol.com
Cc: 'kjohnston@cityofpalmdale.org' <kjohnston@cityofpalmdale.org>
Subject: Amended Claims

Hi Annette,

I received the amended claims from the SCO Division of Accounting and Reporting. Could you please send me the support for the amended claims including the hours per activity and the number of SCARs per activity as I will need to update the claimed information within the audit working papers.

Thanks,

Douglas Brejnak
Associate Management Auditor
State Controller's Office
Division of Audits/Mandated Cost Audits Bureau
Office: (916) 322-1595
dbrejnak@sco.ca.gov

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**Interagency Child Abuse and Neglect Reporting
Study, Palmdale Sheriff's Office for City of Palmdale.**

conducted by Sgt. Biehl, provided Oct 2011

<u>Case Description</u>	<u>Date</u>	<u>Patrol Deputy Prelim Investigation</u>	<u>Patrol Deputy Write Report</u>	<u>Sergeant Review & Approve Report</u>
Child Endangerment	6/30/2011	24	36	6
11-0444 Child Endangerment	6/25/2001	120	78	12
11-07772 Corp injurty to child	5/31/2011	84	72	12
11-07230 Child Endangerment	5/21/2011	120	96	12
11-07097 Corp injurty to child	5/19/2011	312	60	6
11-06576 Child assault/lewd acts	5/8/2011	342	120	18
11-05184 Child assault	4/12/2011	408	108	18
11-04147 Corp injurty to child	3/22/2001	42	30	6
11-02309 Child Endangerment	2/14/2011	24	66	12
11-01562 Child Abuse	1/31/2011	24	18	6
11-01355 Cruelty to child	1/26/2011	42	66	12
11-01103 Child assault	1/22/2011	162	60	6
11-00561 Willful harm to child	1/12/2011	54	78	12
10-21318 Child Endangerment	12/24/2010	204	54	6
10-20444 Child Endangerment	12/9/2010	18	54	12
10-11216 Child Molestation	7/21/2010	66	60	12
10-13082 Rape (under 14)	8/5/2010	570	220	24
10-13368 Child Endangerment	8/10/2010	282	78	12
10-10976 Child Endangerment	7/1/2010	78	66	12
10-15286 Child Endangerment	9/2/2010	36	120	18
10-15061 Child Endangerment	9/7/2010	84	72	12

avg minutes	126.30	69.60	11.10
avg hours	2.11	1.16	0.19

avg total Dpty time per case	3.27 less largest case
Sgt Review	0.19

**Interagency Child Abuse and Neglect Reporting
 FY 2012-2013 Time Study, Palmdale Sheriff's Office for City of Palmdale.**

NOTE that this year ALL activities - ranging from investigation, report writing and review and approval were included in ONE time entry conducted by Sgt. Biehl, provided Oct. 2013

<u>Case #</u>	<u>Case Description</u>	<u>Date</u>	Patrol Deputy <u>Prelim Investigation</u>	Patrol Deputy <u>Write Report</u>	rpt writing <u>not in time study</u>	Total Invest + Rept writing
013-12876-2607-059	SCAR/Physical Abuse	9/9/2013	* this time included	672		672
013-12934-2619-419	SCAR/Physical Abuse	9/5/2013	in one total time	136	30	166
013-13013-2608-419	SCAR/Physical Abuse	9/11/2013	per case	144	30	174
013-13261-2611-419	SCAR/Physical Abuse	9/11/2013		150	30	180
013-13264-2612-419	SCAR/Physical Abuse	9/11/2013		90	30	120
013-13339-2608-419	SCAR/Physical Abuse	9/18/2013		240		240
013-13343-2607-419	SCAR/Physical Abuse	9/18/2013		126	30	156
013-13355-2610-419	SCAR/Physical Abuse	9/18/2013		180	30	210
013-13359-2611-419	SCAR/Physical Abuse	9/18/2013		240	30	270
013-13462-2610-419	SCAR/Physical Abuse	9/20/2013		150	30	180
013-13652-2607-419	SCAR/Physical Abuse	9/24/2013		136	30	166
013-13659-2603-419	SCAR/Physical Abuse	9/24/2013		90	30	120
013-13850-2611-059	SCAR/Physical Abuse	9/27/2013		300		300
T-113	SCAR/Physical Abuse	9/30/2013		90	30	120

avg minutes	#DIV/0!	196.00	219.57	#DIV/0!
avg total time per case	#DIV/0!	3.27	3.66	#DIV/0!

	minutes
Desk review/initial processing	
log and read	5 mins
check if there is already a rpt written	5 mins
check prior history/report	2-30 mins
call to set up interviews	5-10 mins x 5 avg # of people 42.5
interviews (usually 1 - 9 people)	10-15 mins/person 62.5
interviews (multiple SCARS or Crime susp)	120- 180 mins avg total for these 37.5 assumed this occurred on avg of 25% of cases
Call other experts/involved parties such as doctors, counselors, social workers	20 min added interview time per person (3) for about 10% of cases 6
drive time	15-20 mins one way/trip/appointment didn't bill this
write narrative reports	15-20 mins for no crime 60-120 for crime or susp crime 13.1 assumed 75% of cases 22.5 assumed 25% of cases 0.250149
Sgt to review (her estimate)	15-20 mins
Deputy to make corrections after review	5 min x 50% of cases 2.5

212.63 minutes per case

3.54 hrs per case for DEPUTY

Time **Time claimed for reimbursement: AMENDED CLAIM**

study year:

hrs mins

2010-11	Prelim Investigation	2010-11 time study	2.5	147
2010-11	Prelim Investigation (plus rpt writing)		3.3	196
2012-13	Prelim Investigation (plus rpt writing)		3.7	220
2010-11	Report writing		1.2	70
2012-13	Report writing	add time (30 min) for cases that didn't indicate report writing		
	Sgt review and approval of rept		0.2	12
<hr/>				
	total avg DEPUTY time per case claimed		3.5	208
	total avg SERGEANT time per case claimed		0.2	12

Subj: **New Analysis**
 Date: 8/18/2015 4:07:27 P.M. Pacific Daylight Time
 From: ACHinnCRS@aol.com
 To: DBrejnak@sco.ca.gov
 CC: pazarris@lasd.org, KJohnston@cityofpalmdale.org

Hi Doug,

Just a few questions for you on the analysis you sent to Karen today:

1) Cross Reporting - according to the instructions, it says that there are a couple of different types of eligible cross reporting activities. I agree with the cross reporting at the end of the case is being done by the Sheriff's main admin office, but in the case of the LEAs - the roughly 10% of the total case load that you identified and have completely disallowed- there is eligible time and costs there that are incurred by the Palmdale Sheriff's staff in forwarding these cases to the appropriate agencies as mandated.

Item number 2. c. 1) Report by telephone immediately or as soon as is practically possible to the agency given responsibility for investigation of cases under Welfare and Institutions Code sections 300 to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported to the county welfare department.

The Palmdale station is incurring time and costs for forwarding those LEA cases that have not yet been identified by State or County offices and we included 10 minutes of the Deputy's time to do the appropriate calling and communication and 10 minutes of the Sergeant's time to review the case and authorize the cross reporting.

Regarding your finding that costs were still included in the "Prepare and Submit Reports to DOJ" Component - I meant to take this component out in the amended claims, but see I missed removing it in a few years. My apologies.

2) Regarding allowable time - We contend that the 660 minute case should be left in the time study average because it was a legitimate case and allowable time. Some cases require much more investigative time than others and it's not fair to cherry pick and take cases out. If during your interviews you found some ineligible activities - I'd like to review the details so that we have an opportunity to review what you found to be ineligible.

I would also ask to get your notes from the interviews you conducted with staff as the times that I obtained from conducting my own interviews (as provided in one of the tabs of the time spreadsheets) indicated a much higher eligible time that you are stating. If you had allowed us to sit in on those interviews together, it would have been easire now to come to an agreement on the eligible times. It is still our belief that the time you are allowing does NOT include Sgt. review and approval of each case which can take between 10 minutes to close to an hour per the Sergeant as well as full report writing time. In any case - something is off between our two times and I'd like more info on how you came up with your time.

I would request that you show us, in detail, how you came up with your time from your interviews as it doesn't seem to be matching what I am finding.

3) Indirect Costs - the instructions state that citywide overhead (cost allocation costs) are an allowable indirect costs and while it is true that the labor in question is contract labor, there should be a way to factor in an amount of overhead as the city definitely has incurred costs in excess of the contract amount to support the mandated activities. Karen will talk to you in more depth about this.

Thanks again Doug,

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

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

Status Update – August 17, 2015

Misclassification of Claimed Costs

The hours claimed by the city were determined by the results of a time study performed by the Los Angeles County Sheriff's Department (LASD). The time study recorded time for three activities; complete investigation, reporting writing, and sergeant's review. The three activities recorded would all fall under the complete the investigation component under the program's parameters and guidelines. However, the city claimed the hours throughout three separate components; Cross Reporting from Law Enforcement, Complete an Investigation, and Prepare/Submit Reports to DOJ.

The city was unable to provide any support for the cross-reporting and prepare/submit reports to DOJ cost components. Furthermore, during the audit we found that the activities within the two components are not completed by contracted LASD staff. The cross-reporting activities would have been completed by a secretary and the prepare/submit reports activity is completed by the Special Victim's Unit. The entire amount of allowable hours determined during the audit will be moved to the "Complete an Investigation Component" and the claimed costs within the Cross-Reporting and Prepare/Submit Reports components will be removed from the claim.

It appears the city has continued to claim costs under the cross-reporting and prepare/submit reports components within the amended claim, all costs claimed within these components will be adjusted out.

Ineligible Time Study Used

The city originally prepared its claim using the time study completed by LASD staff in October 2011. However, the study did not follow SCO time study guidelines, was not contemporaneous, including only substantiated investigations, and used estimates. Therefore, the results of the October 2011 time study are not valid for our audit purposes.

A second time study was performed in September 2013 by LASD. The time study was performed contemporaneously and included each of the SCAR investigations (substantiated, inconclusive, and unfounded) completed within the selected month. We interviewed staff who prepared the time study and found that one case within the study included time outside of allowable activities. This case was 660 minutes, more than double the next highest case. Once removing the 660 minute case, we calculated an average time of 159 minutes.

To verify the accuracy of the second time study results, we conducted interviews with the two LASD deputies who are primarily responsible for the SCAR investigations. The interviews resulted in a time range of 137-162 minutes per SCAR investigation. As the time study results fell within this range, we accepted the results (159 minutes) of the second time study. The time study and interview questions included the 12 minutes for supervisors review. We will use the 159 minutes to calculate the allowable costs.

It appears that the average time per investigation for the amended claim is over 3.5 hours (210 minutes). This amount will be adjusted down to the 159 minutes explained above.

Status Update – August 17, 2015

Unsupported SCAR Investigations

To determine claimed costs, the city received SCAR investigation data from the LASD. The number of SCAR investigations reported by LASD were multiplied by the average time per activity and the contract rates to determine the claimed costs. However, the only support for the LASD report was a summary of the total investigations by fiscal year. We requested LASD re-run the reports and provide the results in a testable format which listed each of the SCAR investigations by report number for each fiscal year. The LASD complied with this request and provided the updated reports. The results of the updated reports showed a decrease in total SCARs than what was claimed.

To verify the accuracy of the updated reports, we selected a sample of investigations to test. After testing, we found that we could rely on the updated reports for the audit. However, the reports included LEA (Law Enforcement Agency) generated SCARs. According to the program's parameters and guidelines, instances where the mandated reported works for the same agency required to submit the form to DOJ are ineligible for reimbursement. The county's E-SCARS database keeps track of all the LEA generated cases per fiscal year. We calculated an average annual LEA percentage of 9.5% based on the E-SCARS summary reports.

To calculate allowable investigations, we took the total number of investigations within the updated reports provided by LASD less the 9.5% of LEA generated cases. It appears that the city elected to use the original claimed investigation figures within the amended claim. The report totals within the amended claim will be adjusted down to the audited amount.

Misstated Contract Rates

The city originally misstated contract rates due to minor input errors and using an incorrect amount of annual productive hours. However, this issue was corrected within the city's amended claim.

Ineligible Indirect Costs

The city claimed the flat 10% indirect cost rate against the total contract service costs claimed. The program's parameters and guidelines and claim instructions state that indirect costs may be computed as 10% of direct labor costs. The city did not claim any direct labor costs, the claimed amount consisted entirely of contract service costs. The city does not perform any of the eligible activities under this program, as a result the indirect costs are ineligible for reimbursement.

Subj: **Re: ICAN Audit**
 Date: 8/19/2015 11:23:33 A.M. Pacific Daylight Time
 From: AChinnCRS@aol.com
 To: DBrejnak@sco.ca.gov
 CC: kjohnston@cityofpalmdale.org, pazarris@lasd.org

Hi Doug,

Thanks for your interview spreadsheet.

When I compare your interview log to mine, it matches up almost exactly - except you didn't account for the following activities:

- 1) Time Deputy spends running prior histories of the victim and suspects and checking for prior reports prior to going out on investigations (16 minutes avg./case)
- 2) Time to call and schedule appointments to meet with people to be interviewed. (5-10 mins per person x about 5 people per case)

Do you believe these are not eligible activities related to conducting the investigation? Could you explain if not?

Regarding your stance on cross reporting - it is true that the secretary actually transmits the info (which as you noted is not a part of the contract and we didn't claim) - but that info that is transmitted first it has to go through the Deputies and Sergeants review and authorization before they can call it in. That would be the Step A in your and mine interviews for 10 minutes. The 10 minutes is also the minimal amount of time for the Sergeant to review an investigation and it has been logged on our first time study, as well as our interviews with the Sergeants. If this is not satisfactory, I'm sure they can do a quick time study for you in the next couple weeks to verify these 10 minutes per position. As you are completely disallowing all investigation time for the LEA cases, leaving 10 minutes per position for these cases at least acknowledges that Palmdale sworn staff had to spend some minimal time in the forwarding of these cases to State and County authorities as mandated. To assume a secretary can do this without sworn staff is unreasonable.

Thank you,

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

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

In a message dated 8/19/2015 9:59:44 A.M. Pacific Daylight Time, DBrejnak@sco.ca.gov writes:

Hi Annette,

See below for the responses to your questions.

-) Cross-Reporting – The city has provided no actual support for any cross-reporting activities performed. The cross-reporting was not time studied nor was the time/activities recorded when they were performed. Furthermore, during our discussions with deputy Cereoli when you came to the Sheriff's Office during fieldwork (July 8th) he said the secretaries would scan and forward the reports out. According to LASD, the secretary positions are not contracted positions. We are allowing the cross-reporting within the Accept and Refer Initial Reports component, but only because its immaterial to the audit.

-) Allowable Time – The 2nd time study was performed contemporaneously and included a proper sample of investigations, however, it did not follow SCO time study guidelines as well. Therefore, further review and employee interviews were needed to verify the time within the time study. During discussions with LASD staff during the second week of fieldwork, we discussed the 660 minute case with Detective Reddy. It appeared that ineligible activities performed after SVU was contacted were included in the time, which lead to the decision to remove the case from the average time calculation. We then performed interviews with the two SCAR deputies and found the average investigations time to range from 137.5 to 162.5 minutes (see attached). The results included time for eligible activities including **BOTH** report writing (30-35 min) and the supervisors review (15-20 min). Our interview results differ because you are including ineligible activities and assumptions within your calculation. We have allowed the results from the 2nd time study (with case removed = 2.65 hours) even though it didn't follow guidelines because the average time was reasonable based on the results of the interview.

Please give me a call if you have further questions. My new number is (916) 327-0702.

Thanks,

Douglas Brejnak

Associate Management Auditor

State Controller's Office

Division of Audits/Mandated Cost Audits Bureau

Office: (916) 327-0702

dbrejnak@sco.ca.gov

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City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports
 S15-MCC-0013
 July 1, 1999 through June 30, 2013
Time Survey Results

Questions	Deputy Interview #1		Deputy Interview #2	
	Average Time per Activity	Average # per Investigation	Average Time per Activity	Average # per Investigation
Complete an Investigation (B.3.1)				
A. Review Prior to On-Site Interviews				
A.1 - Retrieve/Process SCAR	5.00	1.00	5.00	1.00
A.4 - Review SCAR	5.00	1.00	5.00	1.00
Sub-Total	10.00		10.00	
B. Initial Interviews				
B.2 - Interviews with Victims	12.50	3.00	37.50	3.00
B.4 - Interview with Parents	12.50	2.00	25.00	2.00
B.5 - Interview with Alleged Suspects	17.50	1.00	17.50	1.00
B.6 - Interviews with Witnesses	10.00	2.00	20.00	2.00
Sub-Total	100.00		67.50	
C. Additional On-Scene Procedures				
C.2 - Inspect Residence (Unallowable)	7.50	1.00	7.50	1.00
Sub-Total	7.50		7.50	
D. Report Writing				
D.3 - Write-Up Incident / Crime Report	30.00	1.00	35.00	1.00
D.5 - Supervisor Review	15.00	1.00	20.00	1.00
Sub-Total	45.00		55.00	
Average Time of Investigation Activities Allowed				
			137.50	
			2.71	

Subj: **RE: Updated Audit Figures**
 Date: 9/14/2015 1:50:11 P.M. Pacific Daylight Time
 From: DBreinak@sco.ca.gov
 To: ACHinnCRS@aol.com

That is odd, it probably has something to do with me switching my cubicle. I will try and get that fixed real quick. And I can give you a call to discuss the difference in investigation time.

Thanks,

Doug

From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
Sent: Monday, September 14, 2015 1:46 PM
To: Brejnak, Douglas <DBreinak@sco.ca.gov>
Subject: Re: Updated Audit Figures

Hi Doug,
 I tried to call your new number 327-0702 and I reached the mailbox of someone else - Anderson?? Couldn't hear the message clearly as his voice was so quiet.
 I took a look at the updated findings and had a couple questions regarding eligible items - trying to understand the difference between the requested Deputy time per case to do the prelim investigation (3.5 hrs) and allowed (2.45 hrs). When I interviewed staff as you did, they indicated that a part of the preliminary investigation process included a couple activities that I think perhaps you forgot about in your Deputy interviews: 1) check to see if there was any prior abuse history and review those reports in preparation for the interview(s) and 2) call to schedule interviews, and 3) make corrections to report if required post Sgt review.
 This would account for the difference in our times per case for prelim investigation.
 Can you call to discuss?
 Thank you,

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

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

In a message dated 9/9/2015 11:36:44 A.M. Pacific Daylight Time, DBreinak@sco.ca.gov writes:

Hi Annette,

Attached is the updated component analysis based off the amended claims.

B.2.a – Accept & Refer Initial Child Abuse Claims

All claimed costs were determined to be allowable because the amount of claimed costs were under the audit's materiality threshold for each fiscal year. However, due to the city electing to use the audited contract rates within the amended claims, the allowable costs increased by \$75 from the original claims.

Audit Adjustment = \$0

B.2.c – Cross Reporting from Law Enforcement Agency to County Welfare & District Attorney

No proper supporting documentation has been provided to verify the costs, however, the 10 minutes per deputy/sergeant is within reason and will be allowed for the audit. We adjusted the claimed amount of cases down to the amount of LEA generated investigations estimated during the audit (9.5% of the

allowable SCAR investigations). We applied the city's calculation method to FY 2012-13 (not amended) as well. The majority of the adjustment will be from FY 2012-13.

Audit Adjustment = \$(86,531)

B.3.1 – Complete an Investigation for Purposes of Preparing the Report

There has been no change to the allowable costs under this cost component, however, there is now a large negative audit adjustment due to the claim amendments. The time studies used within the city's claims do not follow SCO guidelines and include ineligible activities. The deputy interviews resulted in a range of time from 2.29 hours to 2.71 hours (average of 2.5 hours). Only time from eligible activities was included in the interview analysis. As the second time study results (less the ineligible investigation) fell within the range (2.65 hours) we elected to use those results within our calculation. Also, as discussed prior to the claim amendments, the amount of investigations were overstated and included ineligible LEA generated investigations. We used the audited amount of SCAR investigations previously reported within our calculations. Furthermore, no adjustments to the contract rates were used as the city claimed the audited contract rates within its amended claims.

Audit Adjustment = \$(2,042,165)

B.3.2 – Prepare/Forward Reports to DOJ

The city erroneously claimed \$1,013 under this component in FY 2001-02. We will adjust this amount out of the claim.

Audit Adjustment = \$(1,013)

Indirect Costs

Our position on this issue has not changed. The city elected to claim 10% of direct labor costs under indirect costs (see SCO claim instructions). However, the claimed costs are contract service costs, not direct labor. The entire amount of indirect costs claimed by the city is ineligible for reimbursement.

Audit Adjustment = \$(509,136)

Total Costs Claimed (Amended)	\$ 5,600,497
Total Costs Allowed	<u>\$ 2,961,652</u>
Audit Adjustment	\$(2,638,845)

The current adjustments are not finalized and are subject to change. The next steps in the audit process would be to conduct a status meeting/exit conference with city staff to discuss each of the findings in detail. After the exit conference we will prepare the draft audit report. The city will then be given time to respond to each of the findings. The findings will be incorporated into the final audit report.

Please let me know if you have any questions.

Douglas Brejnak

Associate Management Auditor
State Controller's Office
Division of Audits/Mandated Cost Audits Bureau
Office: (916) 327-0702
dbrejnak@sco.ca.gov

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Subj: **Status Meeting Agenda**
Date: 9/29/2015 4:19:42 P.M. Pacific Daylight Time
From: DBrejnak@sco.ca.gov
To: kjohnston@cityofpalmdale.org
CC: ACHinnCRS@aol.com

Hi Karen,

Attached is the agenda for tomorrow's meeting. It includes a brief discussion of the issues found during the audit. I have also attached a summary of the claimed and allowable costs. Let me know if you have any questions.

See you tomorrow,

Douglas Brejnak
Associate Management Auditor
State Controller's Office
Division of Audits/Mandated Cost Audits Bureau
Office: (916) 327-0702
dbrejnak@sco.ca.gov

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City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

Date: Wednesday, September 30, 2015

Time: 11:15 AM

Attendees: Douglas Brejnak, Auditor-in-Charge, SCO
 Masha Vorobyova (tele-conference), Audit Manager, SCO
 Karen Johnston, Finance Manager, City of Palmdale
 Annette Chinn (tele-conference), Consultant, Cost Recovery Services

Discussions Items

1. **Original vs Amended claims.**
2. **Review of Suspected Child Abuse Reports (SCARs)**

As support for its claim, the city provided a summary sheet created by the Los Angeles County Sheriff's Department (LASD) which detailed the number of total SCAR investigations and how many of those investigations were substantiated cases of child abuse or unfounded/inconclusive. The city or LASD was unable to provide any further documentation to support the number of SCARs claimed in each of the cost components.

Due to the lack of support, the auditor requested that the LASD re-run reports from its LARCIS system to provide summary and detail reports of the number of SCAR investigations for each fiscal year (FY) claimed. The LASD complied with this request and provided reports for each fiscal year between FY 2003-04 and 2012-13. We reconciled the updated SCAR reports to the claimed number of SCARs and found material differences in each year.

Fiscal Year	# of SCARs Claimed	# of SCARs Supported	Difference
1999-00*	873	767	(106)
2000-01*	919	807	(112)
2001-02*	967	849	(118)
2002-03*	1,018	894	(124)
2003-04	1,072	941	(131)
2004-05	1,147	1,058	(89)
2005-06	1,194	1,121	(73)
2006-07	1,303	1,190	(113)
2007-08	1,363	1,204	(159)
2008-09	1,192	1,044	(148)
2009-10	1,331	1,227	(104)
2010-11	991	932	(59)
2011-12	951	871	(80)
2012-13	732	635	(97)
Total	15,053	13,540	(1,513)

*Data was unavailable for these years as the LASD used a different system, a 5% deflator was used to determine totals

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

To verify the reliability and accuracy of the updated LARCIS reports, we selected a sample to test that all SCARs within the reports were actual cases of potential child abuse which would require a SCAR to be created. After testing, we found that all cases involved an authentic suspected child abuse investigation. However, we did find a high amount of investigations where LASD staff members were the mandated reporters (LEA generated). According to the parameters and guidelines, the time taken to perform investigations of LEA generated SCARs are ineligible for reimbursement.

As the LARCIS database system does not record the number of LEA generated cases, we requested that the LASD staff provide us with summary reports from the Electronic Suspected Child Abuse Report System (E-SCARS). The E-SCARS is a county-wide database which records and tracks information of each SCAR generated including the number of LEA generated SCARs. Using these summary reports, we computed a ratio of LEA generated SCARs to total SCARs of 9.5%.

We determined the total amount of allowable SCARs for each fiscal year by taking the total number of SCARs supported within the updated LARCIS reports less the 9.5% estimated portion of LEA generated SCARs.

depend on complete disallowance of these cases.

Fiscal Year	# of SCARs Claimed	# of SCARs Supported	# of LEA Generated SCARs	# of SCARs Allowed	Audit Adjustment
1999-00*	873	767	73	694	(179)
2000-01*	919	807	77	730	(189)
2001-02*	967	849	81	768	(199)
2002-03*	1,018	894	85	809	(209)
2003-04	1,072	941	89	852	(220)
2004-05	1,147	1,058	101	957	(190)
2005-06	1,194	1,121	106	1,015	(179)
2006-07	1,303	1,190	113	1,077	(226)
2007-08	1,363	1,204	114	1,090	(273)
2008-09	1,192	1,044	99	945	(247)
2009-10	1,331	1,227	117	1,110	(221)
2010-11	991	932	89	843	(148)
2011-12	951	871	83	788	(163)
2012-13	732	635	60	575	(157)
Total	15,053	13,540	1,287	12,253	(2,800)

3. Review of Time Increments

Within its amended claim, the city claimed the following time increments for each component activity:

- Accept & Refer Initial Child Abuse Reports: 0.40 hours
- Cross-Reporting from Law Enforcement: 0.33 hours [0.17 for the sergeant and deputy classifications]
- Complete an Investigation: 3.67 hours [56-hour deputy – 3.5 hours, sergeant – 0.17 hours]

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

Accept & Refer Initial Child Abuse Claims

We accepted the 0.40 hour time increment because the costs claimed under this component activity were immaterial.

Cross-Reporting from Law Enforcement

The city was unable to provide sufficient documentation to support the 0.33 hour time increment claimed. However, the 0.33 hour increment was found to be reasonable and the auditor used it within the recalculation of activity costs.

Complete an Investigation

The city based the 3.67 hour time increment claimed off of the two time studies prepared by the LASD and conversations with LASD staff. We reviewed the first time study and found it did not follow SCO time-study guidelines. Furthermore, the time study was not performed contemporaneously, used estimates, was not completed by staff performing the activities, and included a sample that was not representative of the entire population.

The second time study also did not follow SCO guidelines but was completed contemporaneously by deputies responsible for performing the investigations. However, during discussions with LASD deputies we found that one of investigations included time from activities ineligible for reimbursement. Furthermore, the city added an additional 30 minutes for 11 of the 14 investigations studied. The auditor removed the investigation with ineligible elements and computed an average time of 2.65 hours to complete an investigation.

To verify this time increment, the auditor conducted interviews with the two LASD deputies assigned to SCAR investigations. The two interviews resulted in a range of time from 2.29 to 2.71 hours. As the 2.65 hours from the 2nd time study fell within this range, we accepted the 2.65 hours from the second time study.

can we redo time study if we wish?

Activity / Classification	Time Increment Claimed	Time In Increment Allowable	Audit Adjustment
Accept & Refer Reports			
56-hour Deputy	0.40	0.40	-
Sergeant	-	-	-
Sub-Total	0.40	0.40	-
Cross-Reporting from LASD			
56-hour Deputy	0.17	0.17	-
Sergeant	0.17	0.17	-
Sub-Total	0.33	0.33	-
Complete an Investigation			
56-hour Deputy	3.50	2.45	(1.05)
Sergeant	0.17	0.20	0.03
Sub-Total	3.67	2.65	(1.02)

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

4. Review of Hourly Contract Rates

The city determined the hourly contract rate by dividing the annual contract amount (including liability surcharge) of each classification claimed by their respective productive hours. During the audit, the auditor found minor differences in the annual rates and productive hours used. However, the city used the allowable hourly contract rates determined by the auditor during fieldwork within its amended claim. As a result, we have accepted the hourly rates used within the amended claim.

5. Accept and Refer Initial Child Abuse Reports when Lacking Jurisdiction

Claimed

Based off discussions with LASD staff, the city estimated the number of SCARs accepted and referred when the city lacked jurisdiction along with the time needed (0.40 hours) to refer each SCAR. To determine total claimed hours, the city multiplied the estimated amount of SCARs by the estimated time increment for each fiscal year. The city then applied the hourly contract rates of the 56-hour deputy classification to the claimed hours to determine claimed costs for each fiscal year.

Allowable

Due to the costs claimed being below the materiality threshold for each fiscal year claimed, the auditor did not perform testing of this activity and accepted the entire amount of costs claimed under this component activity.

The following table summarizes the claimed, allowable, and unallowable contract service costs within the "Accept and Refer Initial Child Abuse Reports" component activity by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-00	\$ 363	\$ 363	\$ -
2000-01	396	396	-
2001-02	427	427	-
2002-03	465	465	-
2003-04	503	503	-
2004-05	542	542	-
2005-06	597	597	-
2006-07	684	684	-
2007-08	770	770	-
2008-09	705	705	-
2009-10	811	811	-
2010-11	602	602	-
2011-12	596	596	-
2012-13	469	469	-
Total	\$ 7,930	\$ 7,930	\$ -

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

6. Cross-Reporting from Law Enforcement Agency

Claimed

Based off discussions with LASD staff, the city estimated the number of LEA generated SCARs cross-reported by LASD along with the time needed to cross-report each SCAR (0.17 hours for both the 56-hour deputy and sergeant classifications). The city determined the number of LEA generated SCARs cross-reported by taking 10% of the total number of SCAR investigations within the original LASD summary report. The city then multiplied the estimated time increments by the estimated number of LEA generated SCARs to determine claimed hours for each classification. The city then applied the hourly contract rates of the 56-hour deputy and sergeant classifications to their respective claimed hours to determine claimed costs for each fiscal year.

Allowable

The city was unable to provide sufficient documentation to support the estimated time increments claimed under this component activity. However, after discussions with city and LASD staff, the auditor found the time increment to be reasonable and accepted the claimed time increments.

During the audit, we found that the city used unsupported SCAR summary reports and an incorrect ratio of LEA generated cases to determine the claimed amount of SCARs cross-reported. We calculated the allowable number of SCARs cross-reported by applying the 9.5% ratio discussed above to the total number of SCARs supported within the updated LARCIS report summary. To determine allowable hours, we multiplied the allowable number of SCARs cross-reported by the allowable time increments of each classification. We then applied the allowable contract rates of both classifications to determine allowable costs.

The following table summarizes the claimed, allowable, and unallowable contract service costs within the "Cross-Reporting from Law Enforcement Agency" component activity by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-00	\$ 2,126	\$ 1,778	\$ (348)
2000-01	2,303	1,929	(374)
2001-02	2,509	2,101	(408)
2002-03	2,726	2,276	(450)
2003-04	2,963	2,461	(502)
2004-05	3,225	2,840	(385)
2005-06	3,570	3,170	(400)
2006-07	4,136	3,588	(548)
2007-08	4,653	3,893	(760)
2008-09	4,261	3,540	(721)
2009-10	4,880	4,290	(590)
2010-11	3,653	3,281	(372)
2011-12	3,600	3,143	(457)
2012-13	<u>82,530</u>	2,314	(80,216)
Total	\$ 127,135	\$ 40,604	\$ (86,531)

OK
 This is because I didn't amend this yrs - class per Doug.

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

7. Complete an Investigation for Purposes of Preparing the Report

Claimed

The city used both time studies and discussions with LASD staff to determine the 3.67 hour time increment claimed. Furthermore, the city claimed the total amount of SCARs within the original LARCIS summary reports. The city determined total hours by multiplying the number of SCARs by the time increments of both the 56-hour deputy and sergeant classifications. The city then applied the hourly contract rate of each classification to determine claimed costs.

Allowable

We used the second time study results (less the ineligible case) of 2.65 hours and the total number of supported SCAR investigations less LEA generated cases to determine the total allowable hours. We then applied the allowable contract rate to determine total allowable costs.

The following table summarizes the claimed, allowable, and unallowable contract service costs within the "Complete an Investigation for Purposes of Preparing the Report" component activity by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-00	\$ 252,063	\$ 144,104	\$ (107,959)
2000-01	274,584	156,811	(117,773)
2001-02	296,302	169,221	(127,081)
2002-03	322,938	184,533	(138,405)
2003-04	348,981	199,583	(149,398)
2004-05	376,392	226,107	(150,285)
2005-06	414,802	253,952	(160,850)
2006-07	476,175	283,619	(192,556)
2007-08	535,393	308,542	(226,851)
2008-09	490,727	280,339	(210,388)
2009-10	563,760	338,718	(225,042)
2010-11	419,220	257,026	(162,194)
2011-12	183,946	110,563	(73,383)
2012-13	-	-	-
Total	\$ 4,955,283	\$ 2,913,118	\$ (2,042,165)

8. Forward Reports to the State Department of Justice

Claimed

The city intended to remove all costs under this activity from its claim because during fieldwork the auditor determined that the activities claimed are not performed by LASD staff under contract with the city. However, the city erroneously claimed \$1,013 in FY 2001-02 due to an input error during claim preparation.

Allowable

The auditor removed the \$1,013 amount claimed and allowable no costs under this cost component.

City of Palmdale
 Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
 Audit Status Meeting

9. Indirect Costs

Claimed

The city applied a flat 10% indirect cost rate to the \$5,091,361 direct costs claimed to determine total indirect costs of \$509,136.

Allowable

The parameters and guidelines allow claimants to use either a flat 10% indirect cost against direct labor or prepare an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%. However, as the city claimed no direct labor costs, the indirect costs claimed are ineligible for reimbursement. We will remove all the indirect costs from the claim for each fiscal year.

The following table summarizes the claimed, allowable, and unallowable indirect costs by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-00	\$ 25,455	\$ -	\$ (25,455)
2000-01	27,728	-	(27,728)
2001-02	30,025	-	(30,025)
2002-03	32,614	-	(32,614)
2003-04	35,244	-	(35,244)
2004-05	38,016	-	(38,016)
2005-06	41,897	-	(41,897)
2006-07	48,100	-	(48,100)
2007-08	54,081	-	(54,081)
2008-09	49,570	-	(49,570)
2009-10	56,945	-	(56,945)
2010-11	42,347	-	(42,347)
2011-12	18,814	-	(18,814)
2012-13	8,300	-	(8,300)
Total	\$ 509,136	\$ -	\$ (509,136)

10. Upcoming Audit Schedule

- Formal Exit Conference
- Draft Audit Report
- City's Response to Report (the city will have 10 calendar days to respond to the draft audit report)
- Final Draft Report

SUMMARY OF PROGRAM COSTS
July 1, 1999 through June 30, 2013

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustment</u>	<u>Reference</u>
<u>July 1, 1999 through June 30, 2000</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 363	\$ 363	\$ -	
Cross-reporting from Law Enforcement Agency	2,126	1,778	(348)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	252,063	144,104	(107,959)	
Total direct costs	254,552	146,245	(108,307)	
Indirect costs	25,455	-	(25,455)	
Total program costs	<u>\$ 280,007</u>	<u>146,245</u>	<u>\$ (133,762)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 146,245</u>		
<u>July 1, 2000 through June 30, 2001</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 396	\$ 396	\$ -	
Cross-reporting from Law Enforcement Agency	2,303	1,929	(374)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	274,584	156,811	(117,773)	
Total direct costs	277,283	159,136	(118,147)	
Indirect costs	27,728	-	(27,728)	
Total program costs	<u>\$ 305,011</u>	<u>159,136</u>	<u>\$ (145,875)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 159,136</u>		
<u>July 1, 2001 through June 30, 2002</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 427	\$ 427	\$ -	
Cross-reporting from Law Enforcement Agency	2,509	2,101	(408)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	296,302	169,221	(127,081)	
Forward reports to the State DOJ	1,013	-	(1,013)	
Total direct costs	300,251	171,749	(128,502)	
Indirect costs	30,025	-	(30,025)	
Total program costs	<u>\$ 330,276</u>	<u>171,749</u>	<u>\$ (158,527)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 171,749</u>		
<u>July 1, 2002 through June 30, 2003</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 465	\$ 465	\$ -	
Cross-reporting from Law Enforcement Agency	2,726	2,276	(450)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	322,938	184,533	(138,405)	
Total direct costs	326,129	187,274	(138,855)	
Indirect costs	32,614	-	(32,614)	
Total program costs	<u>\$ 358,743</u>	<u>187,274</u>	<u>\$ (171,469)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 187,274</u>		

SUMMARY OF PROGRAM COSTS

July 1, 1999 through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference
<u>July 1, 2003 through June 30, 2004</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 503	\$ 503	\$ -	
Cross-reporting from Law Enforcement Agency	2,963	2,461	(502)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	348,981	199,583	(149,398)	
Total direct costs	352,447	202,547	(149,900)	
Indirect costs	35,244	-	(35,244)	
Total program costs	\$ 387,691	202,547	\$ (185,144)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 202,547		
<u>July 1, 2004 through June 30, 2005</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 542	\$ 542	\$ -	
Cross-reporting from Law Enforcement Agency	3,225	2,840	(385)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	376,392	226,107	(150,285)	
Total direct costs	380,159	229,489	(150,670)	
Indirect costs	38,016	-	(38,016)	
Total program costs	\$ 418,175	229,489	\$ (188,686)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 229,489		
<u>July 1, 2005 through June 30, 2006</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 597	\$ 597	\$ -	
Cross-reporting from Law Enforcement Agency	3,570	3,170	(400)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	414,802	253,952	(160,850)	
Total direct costs	418,969	257,719	(161,250)	
Indirect costs	41,897	-	(41,897)	
Total program costs	\$ 460,866	257,719	\$ (203,147)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 257,719		
<u>July 1, 2006 through June 30, 2007</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 684	\$ 684	\$ -	
Cross-reporting from Law Enforcement Agency	4,136	3,588	(548)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	476,175	283,619	(192,556)	
Total direct costs	480,995	287,891	(193,104)	
Indirect costs	48,100	-	(48,100)	
Total program costs	\$ 529,095	287,891	\$ (241,204)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 287,891		

SUMMARY OF PROGRAM COSTS
July 1, 1999 through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference
<u>July 1, 2007 through June 30, 2008</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 770	\$ 770	\$ -	
Cross-reporting from Law Enforcement Agency	4,653	3,893	(760)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	535,393	308,542	(226,851)	
Total direct costs	540,816	313,205	(227,611)	
Indirect costs	54,081	-	(54,081)	
Total program costs	\$ 594,897	313,205	\$ (281,692)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 313,205		
<u>July 1, 2008 through June 30, 2009</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 705	\$ 705	\$ -	
Cross-reporting from Law Enforcement Agency	4,261	3,540	(721)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	490,727	280,339	(210,388)	
Total direct costs	495,693	284,584	(211,109)	
Indirect costs	49,570	-	(49,570)	
Total program costs	\$ 545,263	284,584	\$ (260,679)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 284,584		
<u>July 1, 2009 through June 30, 2010</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 811	\$ 811	\$ -	
Cross-reporting from Law Enforcement Agency	4,880	4,290	(590)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	563,760	338,718	(225,042)	
Total direct costs	569,451	343,819	(225,632)	
Indirect costs	56,945	-	(56,945)	
Total program costs	\$ 626,396	343,819	\$ (282,577)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 343,819		
<u>July 1, 2010 through June 30, 2011</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 602	\$ 602	\$ -	
Cross-reporting from Law Enforcement Agency	3,653	3,281	(372)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	419,220	257,026	(162,194)	
Total direct costs	423,475	260,909	(162,566)	
Indirect costs	42,347	-	(42,347)	
Total program costs	\$ 465,822	260,909	\$ (204,913)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 260,909		

SUMMARY OF PROGRAM COSTS

July 1, 1999 through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference
<u>July 1, 2011 through June 30, 2012</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 596	\$ 596	\$ -	
Cross-reporting from Law Enforcement Agency	3,600	3,143	(457)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	183,946	110,563	(73,383)	
Total direct costs	188,142	114,302	(73,840)	
Indirect costs	18,814	-	(18,814)	
Total program costs	\$ 206,956	114,302	\$ (92,654)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 114,302		
<u>July 1, 2012 through June 30, 2013</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 469	\$ 469	\$ -	
Cross-reporting from Law Enforcement Agency	82,530	2,314	(80,216)	
Total direct costs	82,999	2,783	(80,216)	
Indirect costs	8,300	-	(8,300)	
Total program costs	\$ 91,299	2,783	\$ (88,516)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 2,783		
<u>Summary: July 1, 1999 through June 30, 2013</u>				
Direct costs - contract service costs				
Reporting between local departments				
Referring initial child abuse reports	\$ 7,930	\$ 7,930	\$ -	
Cross-reporting from Law Enforcement Agency	127,135	40,604	(86,531)	
Reporting to the State Department of Justice (DOJ)				
Complete an investigation	4,955,283	2,913,118	(2,042,165)	
Forward reports to the State DOJ	1,013	-	(1,013)	
Total direct costs	5,091,361	2,961,652	(2,129,709)	
Indirect costs	509,136	-	(509,136)	
Total program costs	\$ 5,600,497	2,961,652	\$ (2,638,845)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		\$ 2,961,652		

Subj: **RE: Child Abuse Investigation info**
Date: 9/22/2015 3:00:22 P.M. Pacific Daylight Time
From: DBrejnak@sco.ca.gov
To: ACHinnCRS@aol.com
CC: KJohnston@cityofpalmdale.org

Hi Annette,



- 1) Pages 37-43 of the ICAN Statement of Decision (Adopted 12/6/13) discuss the situation when law enforcement staff is also the mandated reporter (LEA generated).
- 2) Pages 24-37 of the ICAN Statement of Decision (Adopted 12/6/13) detail what activities the Commission determined to be eligible for reimbursement.
- 3) Same as #2 above.

Let me know if you have any questions.

Thanks,

Doug

From: AChinnCRS@aol.com [mailto:ACHinnCRS@aol.com]
Sent: Tuesday, September 22, 2015 1:49 PM
To: Brejnak, Douglas <DBrejnak@sco.ca.gov>
Cc: KJohnston@cityofpalmdale.org
Subject: Child Abuse Investigation info

Hi Doug,

Karen told me we are scheduled for a prelim discussion on the 30th. I hope to listen in on the discussion via conference call.

Just a reminder that you were going to send me the support (reference to sections in the Ps and Gs) for your offices interpretation as to why:



- 1) Child Abuse Investigations initiated via citizen call (locally generated) are not eligible for reimbursement.
- 2) Review to determine if a prior history of abuse exists and/or determining if the case was already investigated is not eligible
- 3) officer time to call and schedule interviews for the investigation is not eligible

Thank you,

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

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

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 May 8, 2018, I served the:

- **Claimant's Late Rebuttal Comments filed May 7, 2018**

Interagency Child Abuse and Neglect Reports (ICAN), 17-0022-I-01

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9¹, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958 (AB 1058); Statutes 1980, Chapter 1071 (SB 781); Statutes 1981, Chapter 435 (AB 518); Statutes 1982, Chapter 162 (AB 2303); Statutes 1982, Chapter 905 (SB 1848); Statutes 1984, Chapter 1423 (SB 1899); Statutes 1984, Chapter 1613 (AB 2709); Statutes 1985, Chapter 1598 (AB 505); Statutes 1986, Chapter 1289 (AB 1981); Statutes 1986, Chapter 1496 (AB 3608); Statutes 1987, Chapter 82 (AB 80); Statutes 1987, Chapter 531 (AB 1632); Statutes 1987, Chapter 1459 (SB 1219); Statutes 1988, Chapter 269 (AB 3022); Statutes 1988, Chapter 1497 (SB 2457); Statutes 1988, Chapter 1580 (AB 4585); Statutes 1989, Chapter 153 (AB 627); Statutes 1990, Chapter 650 (SB 2423); Statutes 1990, Chapter 1330 (SB 2788); Statutes 1990, Chapter 1363 (AB 3532); Statutes 1990, Chapter 1603 (SB 2669); Statutes 1992, Chapter 163 (AB 2641); Statutes 1992, Chapter 459 (SB 1695); Statutes 1992, Chapter 1338 (SB 1184); Statutes 1993, Chapter 219 (AB 1500); Statutes 1993, Chapter 510 (SB 665); Statutes 1996, Chapter 1080 (AB 295); Statutes 1996, Chapter 1081 (AB 3554); Statutes 1997, Chapter 842 (SB 644); Statutes 1997, Chapter 843 (AB 753); Statutes 1997, Chapter 844 (AB 1065); Statutes 1999, Chapter 475 (SB 654); Statutes 1999, Chapter 1012 (SB 525); and Statutes 2000, Chapter 916 (AB 1241); California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)²; "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)
Fiscal Years: 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-2013

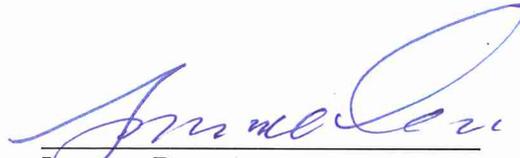
City of Palmdale, Claimant

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.

¹ Since renumbered as Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

² The substantive requirements of section 903 are now found at section 902, pursuant to amendments effected by Register 2010, Number 2.

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 May 8, 2018 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: 5/1/18

Claim Number: 17-0022-I-01

Matter: Interagency Child Abuse and Neglect Reports (ICAN)

Claimant: City of Palmdale

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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