



Cost Recovery Systems, Inc.

RECEIVED
May 07, 2020
**Commission on
State Mandates**

May 7, 2020

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

Response to Draft Proposed Decision: Animal Adoption Incorrect Reduction Claim (17-9811-I-04)

Dear Ms. Halsey,

We concur with the Commission's Draft Proposed Decision (DPD) finding that: "to the extent that the Controller's adjustments of the percentages allocated to the classifications performing annual care and maintenance services during the audit period resulted in a reduction of care and maintenance costs, that reduction is arbitrary, capricious, and entirely lacking in evidentiary support."

While it appeared on the surface that the State Controller's Office (SCO) also agreed based on their April 7, 2020 letter stating, "...our recalculation of allowable care and maintenance costs, in which we adjusted the percentages allocated to the classifications performing annual care and maintenance services is incorrect" ... and..."We re-calculated the allowable care and maintenance costs using the **staff participation percentages determined by the town** and identified allowable costs of \$13,559."

However, when we computed the allowable costs based on the "staff participation percentages determined by the town", the allowable amount totaled \$30,262. When we contacted Ms. Kurokawa via email on April 10 to determine the reason for the discrepancy, Ms. Kurokawa stated that were only adjusting the percentages for two of the seven employee classifications the City had originally identified (see attached Exhibit).

We believe that the Commission intended that ALL actual "staff participation percentages determined by the town," (page 33 of the DPD) be used to determine allowable care and maintenance costs. Page 74 of the Proposed Decision states, "Accordingly, the Commission finds that **to the extent that the Controller's adjustments of the percentages allocated to the classifications performing annual care and maintenance services** during the audit period result in a reduction of care and maintenance costs, that reduction is arbitrary, capricious, and entirely lacking in evidentiary support."

It is clear from the record that more than two positions were involved in performing eligible care and maintenance services and therefore re-computations should include ALL actual positions and percentages. The State Controller auditors themselves determined in their Audit Report that all seven classifications provided eligible care and maintenance services (IRC, pages 81-83)

Ms. Kurokawa states in her April 15 email response, “We are only adjusting the Animal Shelter Attendants time from 60% to 80%, and the Animal Shelter Supervisor’s time from 5% to 10%. We took these percentages directly from the Commission’s DPD and the Town of Apple Valley’s Response to the Audit Report...”

Extracting only those two employees, which were highlighted as an example in the Town’s narrative, is misleading as it is taken out of context and ignores the intent of the entire request and of the decision. For example, in the paragraph immediately preceding the section cited by Ms. Kurokawa (IRC page 9) states: “ISSUE 3 Care and Maintenance Costs: SCO did not allow actual time allotment for various employees for Care and Maintenance calculation and erroneously concluded that staff time between all positions had to total 100%. This is incorrect and **actual staff time should be allowed as originally requested by the Town** and not reduced arbitrarily by the auditor.”

Similarly, the last sentence of that section concludes (ICR page 10), “We request that the allocations of time spent be **based on actual amounts originally specified by the Shelter Manager**, and the subsequent calculation of eligible care and maintenance be restored.” It is clear that the intent was to apply actual percentage allocations to all impacted positions.

Apple Valley’s letter sent to the SCO after the audit reiterates this request, “We request that the allocations of time spent be based on actual amounts originally specified by the Shelter Manager. (see the following email copies)”. The Town email details all seven positions. (Exhibit A, IRC, page 362-367)

We respectfully request that the Commission provide the clarification necessary to ensure that the State Controller restores ALL positions impacted by their incorrect actions.

The Town has no new evidence nor further comments to provide to regard the reductions made to Facility Construction costs, Indirect Costs, and Necessary and Prompt Veterinary Care components.

We thank the Commission and Commission staff for their time spent on this Incorrect Reduction Claim.

Sincerely,



Annette S. Chinn
Cost Recovery Systems, Inc.
Consultant Representative for the
Town of Apple Valley

EXHIBIT

April 10-15 Correspondence with
the State Controller

April 10, 2020

CRS Email to State Controller

From: achinnrcrs@aol.com,

To: lkurokawa@sco.ca.gov,

Subject: Apple Valley Animal Adoption Claim

Date: Fri, Apr 10, 2020 11:03 am

Attachments: SCO Original - CareandMaintenanceCosts-AppleValley.xlsx (54K), POST IRC - CareandMaintenanceCosts-AppleValley.xlsx (50K), CSM Allowable Care and Maint Costs.xlsx (11K)

Hi Lisa,

I hope you are doing well.

I was reviewing the Apple Valley IRC findings and am coming up with a different number than what your April 7th letter identified as added costs to be restored for the Care and Maintenance component.

The Commission said that I could contact you to resolve our issues, and/or to bring it up formally to the Commission.

I've attached how I came up my computations.

Let me know what you think.

Thank you,

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

phone: (916) 939-7901

fax: (916) 939-7801

**DIFFERENCE BETWEEN AUDIT AND COSM IRC AUDIT FINDINGS
CARE AND MAINTENANCE COMPONENT
(Restoration of City Determined Allocation Allowable Percentages)**

<u>SCO AUDIT (ORIGINAL ALLOWABLE)</u>				<u>CSM -IRC APPROVED</u>				<u>TOTAL CSM APPROVED:</u>
	<u>SALARIES</u>	<u>BENEFITS</u>	<u>TOTAL</u>	<u>SALARIES</u>	<u>BENEFITS</u>	<u>10% icrp</u>	<u>TOTAL</u>	<u>TOTAL</u>
2007-08	\$ 12,034	\$ 4,969	\$ 17,003	\$ 22,460	\$ 9,208	\$ 2,246	\$ 33,914	\$ 16,911
2008-09	\$ 7,832	\$ 3,338	\$ 11,170	\$ 16,034	\$ 6,884	\$ 1,603	\$ 24,521	\$ 13,351
total	\$ 19,866	\$ 8,307	\$ 28,173	\$ 38,494	\$ 16,092	\$ 3,849	\$ 58,435	\$ 30,262

Schedule 2--

Summary of Care and Maintenance Costs

July 1, 2001, through June 30, 2002, and July 1, 2007, through June 30, 2009

Allowable per Audit

Category	Services & Supplies	Total Costs Claimed	Allowable per Audit				Total Costs Allowable	Audit Adjustment
			Salaries	Benefits	Materials & Supplies	Contract Services		
July 1, 2007, through June 30, 2008								
Total care and maintenance costs	\$ 610,549		\$ 142,572	\$ 58,628	\$ 17,884	\$ 11,510		
Total animal census	+ 47,666		+ 57,701	+ 57,701	+ 57,701	+ 57,701		
Cost per day	\$ 12.81		\$ 2.47	\$ 1.02	\$ 0.31	\$ 0.20		
Care and Maintenance of Dogs and Cats:								
Cost per day	\$ 12.81		\$ 2.47	\$ 1.02	\$ 0.31	\$ 0.20		
Number of eligible dogs and cats	x 2,844		x 1,622	x 1,622	x 1,622	x 1,622		
Reimbursable days	x 2		x 3	x 3	x 3	x 3		
Total care and maintenance costs for dogs and cats	\$ 72,857	\$ 72,857	\$ 12,019	\$ 4,963	\$ 1,508	\$ 973	\$ 19,463	\$ (53,394)
Care and Maintenance of Other 'Eligible' Animals:								
Cost per day	\$ 12.81		\$ 2.47	\$ 1.02	\$ 0.31	\$ 0.20		
Number of eligible other animals	x 62		x 1	x 1	x 1	x 1		
Reimbursable days	x 4		x 6	x 6	x 6	x 6		
Total care and maintenance costs for other animals	\$ 3,177	\$ 3,177	\$ 15	\$ 6	\$ 2	\$ 1	\$ 24	\$ (3,153)
Total care and maintenance costs	\$ 76,034	\$ 76,034	\$ 12,034	\$ 4,969	\$ 1,510	\$ 974	\$ 19,487	\$ (56,547)

July 1, 2008, through June 30, 2009								
Total care and maintenance costs	\$ 694,234		\$ 108,583	\$ 46,518	\$ 28,925	\$ 11,617		
Total animal census	+ 58,669		+ 57,233	+ 57,233	+ 57,233	+ 57,233		
Cost per day	\$ 11.83		\$ 1.90	\$ 0.81	\$ 0.51	\$ 0.2000		
Care and Maintenance of Dogs and Cats:								
Cost per day	\$ 11.83		\$ 1.90	\$ 0.81	\$ 0.51	\$ 0.2000		
Number of eligible dogs and cats	x 3,098		x 1,366	x 1,366	x 1,366	x 1,366		
Reimbursable days	x 2		x 3	x 3	x 3	x 3		
Total care and maintenance costs for dogs and cats	\$ 73,318	\$ 73,318	\$ 7,786	\$ 3,319	\$ 2,090	\$ 820	\$ 14,015	\$ (59,303)
Care and Maintenance of Other 'Eligible' Animals:								
Cost per day	\$ 11.83		\$ 1.90	\$ 0.81	\$ 0.51	\$ 0.2000		
Number of eligible other animals	x 82		x 4	x 4	x 4	x 4		
Reimbursable days	x 4		x 6	x 6	x 6	x 6		
Total care and maintenance costs for other animals	\$ 3,881	\$ 3,881	\$ 46	\$ 19	\$ 12	\$ 5	\$ 82	\$ (3,799)
Total care and maintenance costs	\$ 77,199	\$ 77,199	\$ 7,832	\$ 3,338	\$ 2,102	\$ 825	\$ 14,097	\$ (63,102)

Summary: July 1, 2007, through June 30, 2008, and July 1, 2008, through June 30, 2009

Category	Services & Supplies	Costs Claimed	Allowable Costs				Total Allowable Costs	Audit Adjustment
			Salaries	Benefits	Materials & Supplies	Contract Services		
Care and maintenance:								
Dogs and cats	\$ 146,175	\$ 146,175	\$ 19,805	\$ 8,282	\$ 3,598	\$ 1,793	\$ 33,478	\$ (112,697)
Other 'eligible' animals	7,058	7,058	61	25	14	6	106	(6,952)
Total care and maintenance costs	\$ 153,233	\$ 153,233	\$ 19,866	\$ 8,307	\$ 3,612	\$ 1,799	\$ 33,584	\$ (119,649)

SCO
ORIGINAL

Care and Maintenance - Salaries and Benefits FY 2007-08

Auditor Analysis

Step 1 - Labor - Actual Salaries & Benefits

Labor- Title- Name	Qty.	Actual Salaries Paid	Benefit Rate	Benefits Paid	Total Salaries & Benefits Paid	% Of Care & Maintenance Per Classification	Salaries Allowable	Benefits Allowable	Total Salaries & Benefits Allowable

[From Earnings History by GL]

*Dept.

<u>Animal Shelter Attendant</u>										
#	Hartzler, Don	1	\$ 44,207.40	41.12%	\$ 18,178.00	\$ 62,385.40	60%	\$ 26,524	\$ 10,907	\$ 37,431
30	Hall, Joshua	2	52,163.58	41.12%	21,450.00	73,613.58	60%	31,298	12,870	44,168
#	Jensen, Cassandra	3	40,238.97	41.12%	16,546.00	56,784.97	60%	24,143	9,928	34,071
#	James, Ronald	4	30,519.44	41.12%	12,550.00	43,069.44	60%	18,312	7,530	25,842
#	Ledford, Ashley	5	10,233.48	41.12%	4,208.00	14,441.48	60%	6,140	2,525	8,665
#	Kuhns, Philip	6	1,323.20	41.12%	544.00	1,867.20	60%	794	326	1,120
			\$ 178,686.07		\$ 73,476.00	\$ 252,162.07		\$ 107,211	\$ 44,086	\$ 151,297

<u>Animal Control (Customer Service) Technician</u>										
30	Atteberry, Adriana	1	\$ 41,002.81	41.12%	\$ 16,860.00	\$ 57,862.81	5%	\$ 2,050	\$ 843	\$ 2,893
#	Hernandez, Laurie	2	45,708.53	41.12%	18,795.00	64,503.53	5%	2,285	940	3,225
#	Weast, Rebecca	3	50,196.92	41.12%	20,641.00	70,837.92	5%	2,510	1,032	3,542
#	Gonzales, Christie	4	41,429.29	41.12%	17,036.00	58,465.29	5%	2,071	852	2,923
#	Smith, Dona	5	45,842.10	41.12%	18,850.00	64,692.10	5%	2,292	943	3,235
			\$ 224,179.65		\$ 92,182.00	\$ 316,361.65		\$ 11,208	\$ 4,610	\$ 15,818

<u>Animal Control Officer</u>										
#	Sulzberger, Dianne	1	\$ 57,180.47	41.12%	\$ 23,513.00	\$ 80,693.47	5%	\$ 2,859	\$ 1,176	\$ 4,035
#	Thibodeaux, Brent	2	59,225.42	41.12%	24,353.00	83,578.42	5%	2,961	1,218	4,179
#	Meyer, Wayland	3	37,116.46	41.12%	15,262.00	52,378.46	5%	1,856	763	2,619
			\$ 153,522.35		\$ 63,128.00	\$ 216,650.35		\$ 7,676	\$ 3,157	\$ 10,833

<u>Animal Control Supervisor</u>										
#	Cornetti, Barbara	1	\$ 74,775.33	41.12%	\$ 30,748.00	\$ 105,523.33	5%	\$ 3,739	\$ 1,537	\$ 5,276
			\$ 74,775.33		\$ 30,748.00	\$ 105,523.33		\$ 3,739	\$ 1,537	\$ 5,276

<u>Registered Vet Tech</u>										
#	Hebertson, Kristin A.	1	\$ 49,533.45	41.12%	\$ 20,368.00	\$ 69,901.45	20%	\$ 9,907	\$ 4,074	\$ 13,981
			\$ 49,533.45		\$ 20,368.00	\$ 69,901.45		\$ 9,907	\$ 4,074	\$ 13,981

<u>Animal Shelter Supervisor</u>										
#	Rogers, Sheri	1	\$ 56,624.28	41.12%	\$ 23,284.00	\$ 79,908.28	5%	\$ 2,831	\$ 1,164	\$ 3,995
			\$ 56,624.28		\$ 23,284.00	\$ 79,908.28		\$ 2,831	\$ 1,164	\$ 3,995

Totals			\$ 737,321.13		\$ 303,186.00	\$ 1,040,507.13		\$ 142,572	\$ 58,628	\$ 201,200
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SCO
ORIGINAL

Care and Maintenance - Salaries and Benefits FY 2008-09

Auditor Analysis

Step 1 - Labor - Actual Salaries & Benefits

Labor- Title, Name	Qty	Actual	DOF	Adjusted	Benefit	Benefits	Total	% Of Care & Maintenance Per Classification	Salaries	Benefits	Total
		Salaries Paid	CPI Index	Salaries for							
		FY 2007-08	FY 2008-09	FY 2008-09							
		(a)	(b)	(c) = (a) * (b)	(d)	(e) = (c) * (d)	(f) = (c) + (e)	(g)	(h) = (c) * (g)	(i) = (e) * (g)	(j) = (h) + (i)

[Copy of FY 2007-08

Analysis

*Dept.

<u>Animal Shelter Attendant</u>												
304	Hartzler, Don	1	\$ 44,207.40	1.01	\$ 44,649	42.84%	\$ 19,128.00	\$ 63,777.00	60%	\$ 26,789	\$ 11,477	\$ 38,266
301	Hall, Joshua	2										
304	Jensen, Cassandra	3	40,238.97	1.01	40,641	42.84%	17,411.00	58,052.00	60%	24,385	10,447	34,832
304	James, Ronda	4	30,519.44	1.01	30,825	42.84%	13,205.00	44,030.00	60%	18,495	7,923	26,418
301	Ledford, Ashley	5										
304	Kulus, Philip	6										
			<u>\$ 114,965.81</u>		<u>\$ 116,115</u>		<u>\$ 49,744.00</u>	<u>\$ 165,859.00</u>		<u>\$ 69,669</u>	<u>\$ 29,847</u>	<u>\$ 99,516</u>
<u>Animal Control (Customer Service) Technician</u>												
301	Attelberry, Adriana	1	\$ 41,002.81	1.01	\$ 41,413	42.84%	\$ 17,741.00	\$ 59,154.00	5%	\$ 2,071	\$ 887	\$ 2,958
301	Hernandez, Laurie	2	45,708.53	1.01	46,166	42.84%	19,778.00	65,944.00	5%	2,308	989	3,297
304	West, Rebecca	3	50,196.92	1.01	50,699	42.84%	21,719.00	72,418.00	5%	2,535	1,086	3,621
301	Gonzales, Christie	4	41,429.29	1.01	41,844	42.84%	17,926.00	59,770.00	5%	2,092	896	2,988
304	Smith, Dona	5	45,842.10	1.01	46,301	42.84%	19,835.00	66,136.00	5%	2,315	992	3,307
			<u>\$ 224,179.65</u>		<u>\$ 226,423.00</u>		<u>\$ 96,999.00</u>	<u>\$ 323,422.00</u>		<u>\$ 11,321</u>	<u>\$ 4,850</u>	<u>\$ 16,171</u>
<u>Animal Control Officer</u>												
301	Hall, Joshua	2	\$ 52,163.58	1.01	\$ 52,685	42.84%	\$ 22,570.00	\$ 75,255.00	5%	\$ 2,634	\$ 1,129	\$ 3,763
301	Sulzberger, Diane	1	57,180.47	1.01	57,752	42.84%	24,741.00	82,493.00	5%	2,888	1,237	\$ 4,125
301	Thibodeaux, Brent	2	59,225.42	1.01	59,818	42.84%	25,626.00	85,444.00	5%	2,991	1,281	4,272
301	Moyer, Wayland	3	37,116.46	1.01	37,488	42.84%	16,060.00	53,548.00	5%	1,874	803	2,677
			<u>\$ 205,685.93</u>		<u>\$ 207,743.00</u>		<u>\$ 88,997.00</u>	<u>\$ 296,740.00</u>		<u>\$ 10,387</u>	<u>\$ 4,450</u>	<u>\$ 14,837</u>
<u>Animal Control Supervisor</u>												
301	Cornett, Barbara	1	\$ 74,775.33	1.01	\$ 75,523	42.84%	\$ 32,354.00	\$ 107,877.00	5%	\$ 3,776	\$ 1,618	\$ 5,394
	Whiteside, Gina	2	n/a	n/a	11,274	42.84%	\$ 4,830.00	16,104.00	5%	564	242	806
			<u>\$ 74,775.33</u>		<u>\$ 86,797.00</u>		<u>\$ 37,184.00</u>	<u>\$ 123,981.00</u>		<u>\$ 4,340</u>	<u>\$ 1,860</u>	<u>\$ 6,200</u>
<u>Registered Vet Tech</u>												
304	Hebertson, Kristin A.	1	\$ 49,533.45	1.01	\$ 50,029	42.84%	\$ 21,432.00	\$ 71,461.00	20%	\$ 10,006	\$ 4,286	\$ 14,292
			<u>\$ 49,533.45</u>		<u>\$ 50,029</u>		<u>\$ 21,432.00</u>	<u>\$ 71,461.00</u>		<u>\$ 10,006</u>	<u>\$ 4,286</u>	<u>\$ 14,292</u>
<u>Animal Shelter Supervisor</u>												
304	Rogers, Sheri	1	\$ 56,624.28	1.01	\$ 57,191	42.84%	\$ 24,501.00	\$ 81,692.00	5%	\$ 2,860	\$ 1,225	\$ 4,085
			<u>\$ 56,624.28</u>		<u>\$ 57,191</u>		<u>\$ 24,501.00</u>	<u>\$ 81,692.00</u>		<u>\$ 2,860</u>	<u>\$ 1,225</u>	<u>\$ 4,085</u>
Totals					<u>\$ 744,298</u>		<u>\$ 318,857.00</u>	<u>\$ 1,063,155.00</u>		<u>\$ 108,583</u>	<u>\$ 46,518</u>	<u>\$ 155,101</u>

Schedule 2-- POST IRC CORRECTED

Summary of Care and Maintenance Costs

July 1, 2001, through June 30, 2002, and July 1, 2007, through June 30, 2009

Category	Services & Supplies	Total Costs Claimed	Allowable per Audit				Total Costs Allowable	Audit Adjustment
			Salaries	Benefits	Materials & Supplies	Contract Services		
July 1, 2007, through June 30, 2008								
Total care and maintenance costs	\$ 610,549		\$ 265,852	\$ 109,316	\$ 17,884	\$ 11,510		
Total animal census	+ 47,666		+ 57,701	+ 57,701	+ 57,701	+ 57,701		
Cost per day	\$ 12.81		\$ 4.61	\$ 1.89	\$ 0.31	\$ 0.20		
Care and Maintenance of Dogs and Cats:								
Cost per day	\$ 12.81		\$ 4.61	\$ 1.89	\$ 0.31	\$ 0.20		
Number of eligible dogs and cats	x 2,844		x 1,622	x 1,622	x 1,622	x 1,622		
Reimbursable days	x 2		x 3	x 3	x 3	x 3		
Total care and maintenance costs for dogs and cats	\$ 72,857	\$ 72,857	\$ 22,432	\$ 9,197	\$ 1,508	\$ 973	\$ 34,110	\$ (38,747)
Care and Maintenance of Other 'Eligible' Animals:								
Cost per day	\$ 12.81		\$ 4.61	\$ 1.89	\$ 0.31	\$ 0.20		
Number of eligible other animals	x 62		x 1	x 1	x 1	x 1		
Reimbursable days	x 4		x 6	x 6	x 6	x 6		
Total care and maintenance costs for other animals	\$ 3,177	\$ 3,177	\$ 28	\$ 11	\$ 2	\$ 1	\$ 42	\$ (3,135)
Total care and maintenance costs	\$ 76,034	\$ 76,034	\$ 22,460	\$ 9,208	\$ 1,510	\$ 974	\$ 34,152	\$ (41,882)
July 1, 2008, through June 30, 2009								
Total care and maintenance costs	\$ 694,234		\$ 222,857	\$ 95,473	\$ 28,925	\$ 11,617		
Total animal census	+ 58,669		+ 57,233	+ 57,233	+ 57,233	+ 57,233		
Cost per day	\$ 11.83		\$ 3.89	\$ 1.67	\$ 0.51	\$ 0.2000		
Care and Maintenance of Dogs and Cats:								
Cost per day	\$ 11.83		\$ 3.89	\$ 1.67	\$ 0.51	\$ 0.2000		
Number of eligible dogs and cats	x 3,098		x 1,366	x 1,366	x 1,366	x 1,366		
Reimbursable days	x 2		x 3	x 3	x 3	x 3		
Total care and maintenance costs for dogs and cats	\$ 73,318	\$ 73,318	\$ 15,941	\$ 6,844	\$ 2,090	\$ 820	\$ 25,695	\$ (47,623)
Care and Maintenance of Other 'Eligible' Animals:								
Cost per day	\$ 11.83		\$ 3.89	\$ 1.67	\$ 0.51	\$ 0.2000		
Number of eligible other animals	x 82		x 4	x 4	x 4	x 4		
Reimbursable days	x 4		x 6	x 6	x 6	x 6		
Total care and maintenance costs for other animals	\$ 3,881	\$ 3,881	\$ 93	\$ 40	\$ 12	\$ 5	\$ 150	\$ (3,731)
Total care and maintenance costs	\$ 77,199	\$ 77,199	\$ 16,034	\$ 6,884	\$ 2,102	\$ 825	\$ 25,845	\$ (51,354)

Summary: July 1, 2007, through June 30, 2008, and July 1, 2008, through June 30, 2009

Category	Services & Supplies	Costs Claimed	Allowable Costs				Total Allowable Costs	Audit Adjustment
			Salaries	Benefits	Materials & Supplies	Contract Services		
Care and maintenance:								
Dogs and cats	\$ 146,175	\$ 146,175	\$ 38,373	\$ 16,041	\$ 3,598	\$ 1,793	\$ 59,805	\$ (86,370)
Other 'eligible' animals	7,058	7,058	121	51	14	6	192	(6,866)
Total care and maintenance costs	\$ 153,233	\$ 153,233	\$ 38,494	\$ 16,092	\$ 3,612	\$ 1,799	\$ 59,997	\$ (93,236)

Care and Maintenance - Salaries and Benefits FY 2007-08 (POST IRC CORRECTED)



Auditor Analysis

Step 1 - Labor - Actual Salaries & Benefits

Labor- Title, Name	Qty.	Actual	Benefit	Benefits	Total	% Of Care	Salaries	Benefits	Total
		Salaries	Rate	Paid	Salaries & Benefits	& Maintenance	Allowable	Allowable	Salaries & Benefits
		Paid		Per	Per	Per	Per	Per	Per
		(a)	(b)	Classification	Classification	Classification	Classification	Classification	Classification
				(e)	(e)	(e)	(e)	(e)	(e)
			(c) =	(f) =	(g) =	(h) =	(a) * (e)	(c) * (e)	(f) + (g)
			(a) * (b)	(a) + (c)	(a) * (e)	(c) * (e)	(a) * (e)	(c) * (e)	(a) + (c)

[From Earnings History by GL]

*Dept.

Animal Shelter Attendant

##	Hartzler, Don	1	\$ 44,207.40	41.12%	\$ 18,178.00	\$ 62,385.40	80%	\$ 35,366	\$ 14,542	\$ 49,908
301	Hall, Joshua	2	52,163.58	41.12%	21,450.00	73,613.58	80%	41,731	17,160	58,891
##	Jensen, Cassandra	3	40,238.97	41.12%	16,546.00	56,784.97	80%	32,191	13,237	45,428
##	James, Ronald	4	30,519.44	41.12%	12,550.00	43,069.44	80%	24,416	10,040	34,456
##	Ledford, Ashley	5	10,233.48	41.12%	4,208.00	14,441.48	80%	8,187	3,366	11,553
##	Kuhns, Philip	6	1,323.20	41.12%	544.00	1,867.20	80%	1,059	435	1,494
			\$ 178,686.07		\$ 73,476.00	\$ 252,162.07		\$ 142,950	\$ 58,780	\$ 201,730

Animal Control (Customer Service) Technician

301	Atteberry, Adriana	1	\$ 41,002.81	41.12%	\$ 16,860.00	\$ 57,862.81	25%	\$ 10,251	\$ 4,215	\$ 14,466
##	Hernandez, Laurie	2	45,708.53	41.12%	18,795.00	64,503.53	25%	11,427	4,699	16,126
##	Weast, Rebecca	3	50,196.92	41.12%	20,641.00	70,837.92	25%	12,549	5,160	17,709
##	Gonzales, Christic	4	41,429.29	41.12%	17,036.00	58,465.29	25%	10,357	4,259	14,616
##	Smith, Dona	5	45,842.10	41.12%	18,850.00	64,692.10	25%	11,461	4,713	16,174
			\$ 224,179.65		\$ 92,182.00	\$ 316,361.65		\$ 56,045	\$ 23,046	\$ 79,091

Animal Control Officer

##	Sulzberger, Dianne	1	\$ 57,180.47	41.12%	\$ 23,513.00	\$ 80,693.47	10%	\$ 5,718	\$ 2,351	\$ 8,069
##	Thibodeaux, Brent	2	59,225.42	41.12%	24,353.00	83,578.42	10%	5,923	2,435	8,358
##	Moyer, Wayland	3	37,116.46	41.12%	15,262.00	52,378.46	10%	3,712	1,526	5,238
			\$ 153,522.35		\$ 63,128.00	\$ 216,650.35		\$ 15,353	\$ 6,312	\$ 21,665

Animal Control Supervisor

##	Cornett, Barbara	1	\$ 74,775.33	41.12%	\$ 30,748.00	\$ 105,523.33	5%	\$ 3,739	\$ 1,537	\$ 5,276
			\$ 74,775.33		\$ 30,748.00	\$ 105,523.33		\$ 3,739	\$ 1,537	\$ 5,276

Registered Vet Tech

##	Hebertson, Kristin A.	1	\$ 49,533.45	41.12%	\$ 20,368.00	\$ 69,901.45	85%	\$ 42,103	\$ 17,313	\$ 59,416
			\$ 49,533.45		\$ 20,368.00	\$ 69,901.45		\$ 42,103	\$ 17,313	\$ 59,416

Animal Shelter Supervisor

##	Rogers, Sheri	1	\$ 56,624.28	41.12%	\$ 23,284.00	\$ 79,908.28	10%	\$ 5,662	\$ 2,328	\$ 7,990
			\$ 56,624.28		\$ 23,284.00	\$ 79,908.28		\$ 5,662	\$ 2,328	\$ 7,990

Totals			\$ 737,321.13		\$ 303,186.00	\$ 1,040,507.13		\$ 265,852	\$ 109,316	\$ 375,168
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Care and Maintenance - Salaries and Benefits FY 2008-09 - POST IRC CORRECTED



Auditor Analysis

Step 1 - Labor - Actual Salaries & Benefits

LABOR LINE NUMBER	Qty.	Actual Salaries Paid FY 2007-08 (A)	DOF CPI Index FY 2008-09 (B)	Adjusted Salaries for FY 2008-09 (C) = (A) * (B)	Benefit Rate (D)	Benefits Paid (E) = (C) * (D)	Total Salaries & Benefits Paid (F) = (C) + (E)	% OF CARE & MAINTENANCE FY CLASSIFICATION (G)	SALARIES ANNUAL (H) = (F) * (I)	BENEFITS ANNUAL (J) = (E) * (I)	Total Salaries & Benefits ANNUAL (K) = (H) + (J)								
[Copy of FY 2007-08 Analysis]																			
*Dept.																			
Animal Shelter Attendant																			
##	Hartzler, Don	1	\$	44,207.40	1.01	\$	44,649	42.84%	\$	19,128.00	\$	63,777.00	80%	\$	35,719	\$	15,302	\$	51,021
30	Hall, Joshua	2																	
##	Jensen, Cassandra	3		40,238.97	1.01		40,641	42.84%		17,411.00		58,052.00	80%		32,513		13,929		46,442
##	James, Ronald	4		30,519.44	1.01		30,825	42.84%		13,205.00		44,030.00	80%		24,660		10,564		35,224
##	Ledford, Ashley	5																	
##	Kuhns, Philip	6																	
			\$	114,965.81		\$	116,115		\$	49,744.00	\$	165,859.00		\$	92,892	\$	39,795	\$	132,687
Animal Control (Customer Service) Technician																			
30	Atteberry, Adriana	1	\$	41,002.81	1.01	\$	41,413	42.84%	\$	17,741.00	\$	59,154.00	25%	\$	10,353	\$	4,435	\$	14,788
##	Hernandez, Laurie	2		45,708.53	1.01		46,166	42.84%		19,778.00		65,944.00	25%		11,542		4,945		16,487
##	Weast, Rebecca	3		50,196.92	1.01		50,699	42.84%		21,719.00		72,418.00	25%		12,675		5,430		18,105
##	Gonzales, Christie	4		41,429.29	1.01		41,844	42.84%		17,926.00		59,770.00	25%		10,461		4,482		14,943
##	Smith, Dona	5		45,842.10	1.01		46,301	42.84%		19,835.00		66,136.00	25%		11,575		4,959		16,534
			\$	224,179.65		\$	226,423.00		\$	96,999.00	\$	323,422.00		\$	56,606	\$	24,251	\$	80,857
Animal Control Officer																			
30	Hall, Joshua	2	\$	52,163.58	1.01	\$	52,685	42.84%	\$	22,570.00	\$	75,255.00	10%	\$	5,269	\$	2,257	\$	7,526
##	Sulzberger, Dianne	1		57,180.47	1.01		57,752	42.84%		24,741.00		82,493.00	10%		5,775		2,474	\$	8,249
##	Thibodeaux, Brent	2		59,225.42	1.01		59,818	42.84%		25,626.00		85,444.00	10%		5,982		2,563		8,545
##	Moyer, Wayland	3		37,116.46	1.01		37,488	42.84%		16,060.00		53,548.00	10%		3,749		1,606		5,355
			\$	205,685.93		\$	207,743.00		\$	88,997.00	\$	296,740.00		\$	20,775	\$	8,900	\$	29,675
Animal Control Supervisor																			
##	Comelit, Barbara	1	\$	74,775.33	1.01	\$	75,523	42.84%	\$	32,354.00	\$	107,877.00	5%	\$	3,776	\$	1,618	\$	5,394
	Whiteside, Gina	2	n/a		n/a		11,274	42.84%		4,830.00		16,104.00	5%		564		242		806
			\$	74,775.33		\$	86,797.00		\$	37,184.00	\$	123,981.00		\$	4,340	\$	1,860	\$	6,200
Registered Vet Tech																			
##	Hobertson, Kristin A.	1	\$	49,533.45	1.01	\$	50,029	42.84%	\$	21,432.00	\$	71,461.00	85%	\$	42,525	\$	18,217	\$	60,742
			\$	49,533.45		\$	50,029		\$	21,432.00	\$	71,461.00		\$	42,525	\$	18,217	\$	60,742
Animal Shelter Supervisor																			
##	Rogers, Sheri	1	\$	56,624.28	1.01	\$	57,191	42.84%	\$	24,501.00	\$	81,692.00	10%	\$	5,719	\$	2,450	\$	8,169
			\$	56,624.28		\$	57,191		\$	24,501.00	\$	81,692.00		\$	5,719	\$	2,450	\$	8,169
Totals																			
			\$	744,298		\$	744,298		\$	318,857.00	\$	1,063,155.00		\$	222,857	\$	95,473	\$	318,330

April 15, 2020

SCO Email to CRS

From: LKurokawa <LKurokawa@sco.ca.gov>

To: achinnrcs <achinnrcs@aol.com>

Cc: jvenneman <jvenneman@sco.ca.gov>; AArghestani <AArghestani@sco.ca.gov>

Subject: RE: Apple Valley Animal Adoption Claim

Date: Wed, Apr 15, 2020 11:55 am

Attachments: POST IRC - CareandMaintenanceCosts-AppleValley (with SCO comments).xlsx (69K), Percentages from Commission's DPD and Audit Report.pdf (1352K)

Hi Annette,

I spent some time reviewing your spreadsheet and comparing it with our calculations and figured out our differences are due to the percentages of time. We are only adjusting the Animal Shelter Attendants time from 60% to 85%, and the Animal Shelter Supervisor's time from 5% to 10%. We took these percentages directly from the Commission's Draft Proposed Decision and the Town of Apple Valley's Response to the Audit Report (see attached PDF).

I updated your Post IRC spreadsheet to clearly show the SCO's calculation for the audit (pre IRC), and SCO's calculation post IRC. I color-coordinated the different categories, which I think makes things clearer to view.

With that being said, during this review, we found a formula error with our initial calculations, and confirmed that **the amount to be reinstated is \$9,486 (\$8,860 in salaries and benefits and \$626 in indirect costs)** and not \$13,559 – which is what I had included in the April 7, 2020 letter to the Commission.

Please review and let me know if you have any questions about our calculations?

Thank you,

Lisa Kurokawa | Bureau Chief, Compliance Audits Bureau

Office of the State Controller Betty T. Yee

Division of Audits, Compliance Audits Bureau

3301 C Street, Suite 725A

Sacramento, CA 95816 | (916) 327-3138

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CSM's Draft Proposed Decision
- Dated March 17, 2020

all percentages equal to 100%.”³⁷ The claimant provided a list of classifications and designated the percentages of time spent by each classification on care and maintenance services, the total of which exceeded 100 percent.³⁸ The Controller included five of the classifications in the formula, and reduced the percentages per employee so that when the percentage for each employee is added together it equals a total of 100 percent.

The claimant contends that the Controller’s recalculation of annual labor costs results in an incorrect reduction of actual costs incurred, and is “illogical, incorrect, and arbitrary,” because the Controller did not allow *actual time* for various employees for the care and maintenance calculation.³⁹ Specifically, the claimant contends that the animal shelter attendant’s time devoted to care and maintenance should be 85 percent, rather than 60 percent; and that the animal shelter supervisor’s time devoted to care and maintenance should be 10 percent, rather than 5 percent, as originally provided by the claimant.⁴⁰ Second, the claimant alleges that the Controller erroneously concluded that staff time between all positions had to total 100 percent.⁴¹ The claimant states that “[w]hile it is logical that the total time allotted for each individual on various activities must total to 100% - there is no reason why the total time spent by a GROUP of different individuals on a mandated activity must add to 100% between all of them. We asked the SCO to examine this finding and to explain their reasoning, but the SCO did not respond either formally or informally and provided no explanation.”⁴²

The choice of methodology for auditing annual labor costs for care and maintenance of animals, in the absence of supporting documentation showing the actual employee time spent on care and maintenance as required by the Parameters and Guidelines, is a matter within the discretion of the Controller. However, neither the audit report nor the Controller’s comments on the IRC fully explain the methodology used to adjust and reduce the percentages allocated to the classifications performing care and maintenance services. On the one hand, the Controller asserts that the percentages were reduced based on a review of the duty statements.⁴³ On the other hand, it appears from the record that the Controller’s allocation of percentages, including those for the animal shelter attendant and the animal shelter supervisor, were reduced to make the percentages simply add up to 100 percent.⁴⁴ If the methodology used by the Controller estimates percentages of *time* spent by the claimant’s employees on care and maintenance, then adding these percentages across all employee classifications to a limit of 100 percent (i.e. a total of 40 hours per work week) does not make sense and is arbitrary, capricious, and entirely lacking

³⁷ Exhibit C, Claimant’s Rebuttal Comments, page 21.

³⁸ Exhibit A, IRC, page 305 (Final Audit Report); Exhibit C, Claimant’s Rebuttal Comments, pages 8-9, 20 (April 12, 2016 email from the claimant to the Controller).

³⁹ Exhibit A, IRC, pages 9-10.

⁴⁰ Exhibit A, IRC, pages 10, 312-313 (Final Audit Report).

⁴¹ Exhibit A, IRC, page 9, 313 (Final Audit Report).

⁴² Exhibit A, IRC, page 10; see also, Exhibit C, Claimant’s Rebuttal Comments, page 8.

⁴³ Exhibit A, IRC, page 314 (Final Audit Report).

⁴⁴ Exhibit A, IRC, pages 305 (Final Audit Report), 363-366 (Claimant’s Response to Draft Audit Report).

Reimbursable Days

For both fiscal years of the audit period, the town claimed two reimbursable days for dogs and cats and four reimbursable days for other animals. The town’s claims state that the mandate added two extra holding days for dogs and cats and four extra holding days for other animals. In fact, the mandate required shelters to keep dogs and cats and other animals for four business days after the day of impoundment, excluding Saturdays, Sundays, and legal holidays. Prior to this mandated program, the law stated that dogs and cats must be kept for 72 hours from the time of impoundment, and there was no requirement for other animals. As a result of the “four business days” holding requirement, the average number of increased holding days per week for dogs and cats is three days and for other animals is six days. The town did not correctly apply the increased holding period requirement of this mandate when calculating the number of reimbursable days.

An Appellate Court decision in *Purifoy v. Howell* dated March 26, 2010, determined that Saturday is not considered a business day for the purposes of this mandated program. Therefore, for the audit period, we determined that the increased holding period for dogs and cats is three days and the increased holding period for other animals is six days.

Assembly Bill 222

Assembly Bill 222 (Chapter 97, Statutes of 2011) was enacted on July 25, 2011, and took effect January 1, 2012. This bill states that a “business day” includes any day that a public or private animal shelter is open to the public for at least four hours, excluding state holidays. This bill was applicable beginning January 1, 2012 and does not affect the audit period covered in this audit.

Recommendation

The Animal Adoption Program was suspended in the FY 2010-11 through FY 2015-16 Budget Acts. If the program becomes active, we recommend that the town ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.


Town’s Response

The Town consultant calculated our Care and Maintenance Costs in a different, more aggregate manner than what the SCO auditor is proposing. We do not believe this to be incorrect and feel that once corrections are made to the Auditor’s assumptions and calculations, the two methods will yield similar eligible costs.

Issue 1: SCO did not allow actual time for various employees for Care and Maintenance calculation and erroneously concluded that staff time across positions had total 100%. This is not accurate and we believe the:



Animal Shelter Attendant’s time should be classified as 85% directly related to care and maintenance activities as originally identified by the Shelter representative before the SCO auditor required that she reduce the time.

 **Animal Shelter Supervisor's time** should be classified as 10% directly related to care and maintenance instead of the 5% allowed. The original allocation was 10% before the auditor instructed Apple Valley staff to reduce the percentages to total to 100% between all positions. This was an erroneous direction as there is no requirement that the positions have to equal 100%.

Also most of the remaining time of the Supervisor is spent on supervisory and administrative general functions, and that time should be included in the Indirect Cost Rate calculation discussed later in this document.

We have attached emails that took place on April 13, 2016 between the Auditor and the Shelter representative, Adriana Atteberry asking that she detail the time spent by each position caring and maintaining the animals. When Ms. Atteberry responds, the auditor calls her and instructs her to downwardly revise her allocations of time so that everyone's time spent caring for animals added together totals to 100%. When the percentage is still too high - the auditor then emails and says another 5% needs to be cut (which is later reduced from the Shelter Supervisors time allocation.)

These demands made by the auditor was incorrect and do not result in an amount that reflects actual reimbursable time and cost spent on Care and Maintenance activities. There is no reason why the total must add to 100% between a group of employees. Each position can spend varying amounts of time on an activity -to the maximum of 100% per person.

The SCO decision to restrict the allocation of time spent on the entire group of people to 100% is illogical and arbitrary.

We request that the allocations of time spent be based on actual amounts originally specified by the Shelter Manager. (See the following email copies)

Issue 2: Overhead costs allowed by the SCO were understated.

We have attached overhead calculations (ICRP rates for the SHELTER department for FY 2007-08 and FY 2008-09 which indicate the actual overhead rates are much higher than the default 10% rate allowed).

We request that these actual rates be used. (See attached)

SCO's Comment

The finding and recommendation remain unchanged.

In its response, the town makes several comments regarding this finding.

First, the town states that:

... the town consultant calculated our Care and Maintenance costs in a different, more aggregate manner that what the SCO auditor is proposing. We do not believe this to be incorrect and feel that once corrections are made to the auditor's assumptions and calculations, the two methods will yield similar eligible costs.

April 15, 2020

CRS Email to SCO

From: Annette Chinn <achinnrcs@aol.com>
To: LKurokawa <LKurokawa@sco.ca.gov>
Cc: jvenneman <jvenneman@sco.ca.gov>; AArghestani <AArghestani@sco.ca.gov>
Subject: Re: Apple Valley Animal Adoption Claim
Date: Wed, Apr 15, 2020 4:11 pm
Attachments: support for actual position percentage allocation restoration .pdf (4693K)

Hi Lisa,

Thank you very much for your responsiveness and your willingness to review these computations. However, I believe limiting the restoration to only the two positions is incorrect and does not honor the intent of our request nor the determination of the Commission.

The Town of Apple Valley's final sentence in their IRC on this issue (pages 9-10 of the IRC) states, "We request that the allocations of time spent be based on actual amounts originally specified by the Shelter Manager, and the subsequent calculation of eligible care and maintenance costs to be restored."

The Town's "Response to the SCO Draft Audit Report" (pages 7-8) states, "We request that the allocations of time spent be based on actual amounts originally specified by the Shelter Manager. (See the following email copies)." (I have attached the Shelter Manager's emails specifying their original, actual percentage allocations.(IRC pages 365-367)).

If you look at pages 33-34 of the Commissions Draft Proposed Decision (attached) and their final sentence on page 74. "the Commission finds that **to the extent that the Controller's adjustments of the percentages allocated to the classifications performing annual care and maintenance services** during the audit period result in a reduction of care and maintenance costs, that reduction is arbitrary, capricious, and entirely lacking in evidentiary support." It is clear from the record that more than two positions were involved in performing eligible care and maintenance services and re-computations should include all actual percentages and positions.

I believe this interpretation is correct and that my original computation is accurate and should reflect all positions identified by the Town involved in care and maintenance.

Please let me know your thoughts.

Thank you,

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

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

-----Original Message-----

From: LKurokawa <LKurokawa@sco.ca.gov>
To: achinnrcs <achinnrcs@aol.com>
Cc: jvenneman <jvenneman@sco.ca.gov>; AArghestani <AArghestani@sco.ca.gov>
Sent: Wed, Apr 15, 2020 11:55 am
Subject: RE: Apple Valley Animal Adoption Claim

Hi Annette,

I spent some time reviewing your spreadsheet and comparing it with our calculations and figured out our differences are due to the percentages of time. We are only adjusting the Animal Shelter Attendants time from 60% to 85%, and the Animal Shelter Supervisor's time from 5% to 10%. We took these percentages directly from the Commission's Draft Proposed Decision and the Town of Apple Valley's Response to the Audit Report (see attached PDF).

I updated your Post IRC spreadsheet to clearly show the SCO's calculation for the audit (pre IRC), and SCO's calculation post IRC. I color-coordinated the different categories, which I think makes things clearer to view.

With that being said, during this review, we found a formula error with our initial calculations, and confirmed that **the amount to be reinstated is \$9,486 (\$8,860 in salaries and benefits and \$626 in indirect costs)** and not \$13,559 – which is what I had included in the April 7, 2020 letter to the Commission.

Please review and let me know if you have any questions about our calculations?

Thank you,

Lisa Kurokawa | Bureau Chief, Compliance Audits Bureau
Office of the State Controller Betty T. Yee
Division of Audits, Compliance Audits Bureau
3301 C Street, Suite 725A
Sacramento, CA 95816 | (916) 327-3138

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From: Annette Chinn <achinnrcs@aol.com>
Sent: Friday, April 10, 2020 11:04 AM
To: Kurokawa, Lisa <LKurokawa@sco.ca.gov>
Subject: Apple Valley Animal Adoption Claim

CAUTION:

This email originated from outside of the organization.

Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.

Hi Lisa,

I hope you are doing well.

I was reviewing the Apple Valley IRC findings and am coming up with a different number that what your April 7th letter identified as added costs to be restored for the Care and Maintenance component.

The Commission said that I could contact you to resolve our issues, and/or to bring it up formally to the Commission.

I've attached how I came up my computations.

Let me know what you think.

Thank you,

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

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

specifically disputes only the reduction of time allocated to the Animal Shelter Attendant for performance of his care and maintenance duties from 85 percent to 60 percent; and reduction of care and maintenance time allocated to the Animal Shelter Supervisor from 10 percent to 5 percent.¹³⁷ The claimant then requests that the allocation of time spent on care and maintenance be based on “actual amounts originally specified by the Shelter Manager, and the subsequent calculation of eligible care and maintenance costs be restored.”¹³⁸

In its rebuttal comments, the claimant states that “[t]he Audit Report **falsely implies that the percentage allocations shown in the Final Audit report were determined by the town shelter management staff.**”¹³⁹ The claimant explains that upon the Controller’s request, the shelter staff performed an analysis of employee’s duty statements and provided an allocation of actual time spent by each shelter employee classification on animal care and maintenance and on other activities,¹⁴⁰ as follows:

Animal Shelter Supervisor = 10% time spent providing care to impounded animals, 90% other duties

Registered Veterinary Technician = 85% time spent caring/maintaining animals, 15% other duties

Animal Control Technician = 25% time spent maintaining shelter disinfecting kennels, 75% other duties

Animal Shelter Attendant = 80% time spent caring/maintaining the animals and 5% overseeing volunteer and work releases (who provide care and maintenance), 15% other duties

Animal Control Supervisor = 5% Shelter (morning cleaning/feeding dogs), 95% animal control duties

Animal Control Officer I = 10% Shelter (morning cleaning/feeding dogs), 90% animal control duties

Animal Control Officer II = 10% Shelter (morning cleaning/feeding dogs), 90% animal control duties¹⁴¹

However, because the total time spent on care and maintenance of animals among all of these employees added up to more than 100 percent, the Controller’s staff communicated to the claimant via phone and by email that it must reduce reported time so that all of the care and maintenance time would add up to 100 percent among all of the employee classifications.¹⁴² As directed by the Controller, the claimant made artificial reductions in time allocations, which were

¹³⁷ Exhibit A, IRC, page 9.

¹³⁸ Exhibit A, IRC, page 10.

¹³⁹ Exhibit C, Claimant’s Rebuttal Comments, page 9, emphasis in original.

¹⁴⁰ Exhibit C, Claimant’s Rebuttal Comments, pages 8-10.

¹⁴¹ Exhibit C, Claimant’s Rebuttal Comments, pages 8-9.

¹⁴² Exhibit C, Claimant’s Rebuttal Comments, pages 8-9.

not based on the actual time spent by each category of employees on care and maintenance, but were necessary so that all of the care and maintenance time would add up to 100 percent, as required by the Controller.¹⁴³ As a result, the Final Audit Report reflects the following reduced allocation of time per employee classification during the audit period “[t]o make all employees time add to 100% per SCO request”:¹⁴⁴

Animal Shelter Supervisor	5%
Registered Veterinary Technician	20%
Animal Control Technician	5%
Animal Shelter Attendant	60%
Animal Control Supervisor	5%
Animal Control Officer I	5%
Animal Control Officer II	0% ¹⁴⁵



→ The claimant argues that the Controller’s requests that the claimant make these reductions did not have a legitimate basis and “were incorrect and arbitrary and resulted in improper reductions of eligible Town costs.”¹⁴⁶ The claimant refutes the Controller’s argument that these reductions resulted from the Controller’s determination of what would be a reasonable allocation of care and maintenance time for each job classification based on the Controller’s analysis of job descriptions provided by the claimant. According to the claimant, such determination based on the reviewing job descriptions alone would be questionable because while some job duties take much more employee time than others, “[t]here is no indication of how much employee time is required to be spent on each activity on the Job Description documents.”¹⁴⁷ On the other hand, the claimant states that its initial allocation of time for each job classification is correct and based on the shelter staff analysis, as was requested by the Controller, describing specific care and maintenance activities performed by the employees in each classification and the percentage of their time spent on these activities.¹⁴⁸

Finally, the claimant notes that the Controller did not require most other audited local agencies to limit their allocations of care and maintenance time among various employee classifications to 100 percent, and therefore it “is not the common methodology used” by the Controller.¹⁴⁹ According to the claimant’s analysis of the audit reports for other *Animal Adoption* programs, “Besides the Town of Apple Valley, only three other agencies (Antioch, Placer and Santa Barbara audits) of the over 43 audits were similarly forced to reduce their employee time

¹⁴³ Exhibit C, Claimant’s Rebuttal Comments, page 9.
¹⁴⁴ Exhibit C, Claimant’s Rebuttal Comments, page 9.
¹⁴⁵ Exhibit C, Claimant’s Rebuttal Comments, page 9.
¹⁴⁶ Exhibit C, Claimant’s Rebuttal Comments, pages 9-10.
¹⁴⁷ Exhibit C, Claimant’s Rebuttal Comments, page 10.
¹⁴⁸ Exhibit C, Claimant’s Rebuttal Comments, page 10.
¹⁴⁹ Exhibit C, Claimant’s Rebuttal Comments, page 10.

However, if the methodology used by the Controller estimates percentages of *time* spent by the claimant's employees on care and maintenance, then adding these percentages across all employee classifications to a limit of 100 percent does not make sense and is arbitrary, capricious, and entirely lacking in evidentiary support. For example, employees in five different classifications could each spend 60 percent of their time on care and maintenance, which clearly exceeds 100 percent if added together. And, in this case, the claimant's April 12, 2016 email suggests that the time spent by the classifications identified to provide care and maintenance services clearly exceeds 100 percent when added together.

Moreover, if the Controller used a factor or methodology *other than time* to calculate annual labor costs, then the record provides no explanation of that methodology. The Final Audit Report refers to "*the extent of*" and "*percentages of employee classification involvement*" and "*applicable percentages of actual salaries and benefits costs*," but does not explain how the extent of involvement and the applicable percentages were determined and applied with respect to individual employee classifications and balanced across classifications to 100 percent.³²⁷ The Controller simply states that "[w]hen considering care and maintenance, we view the activity as a whole, where the responsibilities are divided among various employee classifications, and the sum of the responsibilities performed by the employees equals 100%."³²⁸ This statement does not explain what is being calculated, or how the Controller came up with annual labor costs of \$210,000 for fiscal year 2007-2008 and \$155,101 for fiscal year 2008-2009 for all care and maintenance activities of the shelter (prior to segregating out the reimbursable portion of all annual care and maintenance costs for the increased holding period which was only found to be \$33,584 for the entire audit period).³²⁹ As the claimant states, "[w]e asked the SCO to examine this finding and to explain their reasoning, but the SCO did not respond either formally or informally and provided no explanation."³³⁰

Accordingly, the Commission finds that to the extent that the Controller's adjustments to the percentages allocated to the classifications performing annual care and maintenance services during the audit period result in a reduction of care and maintenance costs, that reduction is arbitrary, capricious, and entirely lacking in evidentiary support.

D. The Controller's Disallowance of the Indirect Costs Included in the Claimant's Calculation of Care and Maintenance Costs, the Controller's Refusal to Consider the Indirect Cost Rate Proposal (ICRP) Submitted by the Claimant in 2016 to Support Indirect Costs for Fiscal Years 2007-2008 and 2008-2009, and the Recalculation of Indirect Costs at the Ten Percent Default Rate Provided in the Parameters and Guidelines (Finding 7), Are Correct as a Matter of Law.

The Parameters and Guidelines authorize reimbursement for indirect costs, and provide claimants the option of using ten percent of direct labor costs, excluding fringe benefits, or

³²⁷ Exhibit A, IRC, page 306 (Final Audit Report), emphasis added.

³²⁸ Exhibit B, Controller's Comments on the IRC, page 28.

³²⁹ Exhibit A, IRC, page 306 (Final Audit Report); Exhibit B, Controller's Comments on the IRC, page 29.

³³⁰ Exhibit A, IRC, page 10; see also, Exhibit C, Claimant's Rebuttal Comments, page 8.

any years during the audit period. So, we (SCO) used the FY 2011-12 data that the city provided and adjusted the costs incurred for vaccines by using the Consumer Price Index (CPI)." The SCO in that audit allowed \$3.66 for FY 06-07 costs for a cat wellness vaccine and \$4.20 for a dog wellness vaccine.

In the case of County of Contra Costa Audit of the same program, we discovered that in that audit (see page 46, paragraph 2, "Subsequent to the issuance of the draft report, the county provided invoices for our review representing allowable costs incurred for the purchase of wellness vaccines administered to dogs and cats. As a result, we determined that these invoices supported allowable services and supplies totaling \$26,186 for the audit period."

In the case of County of El Dorado, page 42 of audit report, was also allowed to use a later year as a base for calculate eligible vaccine costs with CPI adjustments. "The county was unable to obtain invoices detailing wellness vaccine costs for FY 02-03, 02-03 and 06-07. The County proposed and we accepted that vaccine costs for these three fiscal years be based on actual costs for FY 2007-08 as reduced by the CPI."

The Town of Apple Valley could also have provided invoices from other, more recent years had that option been mentioned by the auditor. This inconsistent treatment of agencies constitutes unfair and arbitrary treatment. What is deemed acceptable documentation for one agency, should be consistent and acceptable for all agencies. The Town should have been given the same opportunities to provide alternate support of vaccine purchases. Town documentation of costs for vaccine purchases should be reexamined and allowable costs computed in a similar method allowed for other agencies.

ISSUE 3 Care and Maintenance Costs

→ SCO did not allow actual time allotment for various employees for Care and Maintenance calculation and erroneously concluded that staff time between all positions had to total 100%. This is incorrect and actual staff time should be allowed as originally requested by the Town and not reduced arbitrarily as required by the auditor:

Animal Shelter Attendant's time should be classified as 85% directly related to care and maintenance activities as originally identified by the Shelter representative before the SCO auditor required that the Town reduce their time spend on care and maintenance activities to 60%.

Animal Shelter Supervisor's time should be classified as 10% directly related to care and maintenance instead of the 5% allowed. The original allocation of 10% had to be arbitrarily cut back to satisfy the SCO auditors demand to reduce allocations


The June 17, 2016 Town Response to the SCO Audit Report (located at the back of that document) → provides copies of the email correspondences that took place on April 13, 2016 between the Auditor and the Shelter representative, Adriana Atteberry documenting this process.

First the SCO auditor asks that the Town detail the time spent by each position caring for and maintaining the animals. When Ms. Atteberry responds and states that the Animal Shelter Attendant position spent 85% of their total time on animal care/maintenance, the auditor called her and instructed her to reduce her allocations of time so that everyone's time (Shelter Supervisors, Animal Control Officers, and the Vet Techs) added together total to 100%. When Ms. Atteberry arbitrarily reduces the percentages to satisfy the SCO request, the auditor again emails and instructed Ms. Atteberry to make

further reductions. Another 5% of time was deducted from the Shelter Supervisors allocation to satisfy the SCO auditor.

These demands made by the auditor were incorrect and resulted in improper reductions of eligible Town costs. While it is logical that the total time allotted for each individual on various activities must total to 100% - there is no reason why the total time spent by a GROUP of different individuals on a mandated activity must add to 100% between all of them. We asked the SCO to examine this finding and to explain their reasoning, but the SCO did not respond either formally or informally and provided no explanation.

The SCO instructions to the Town to lower their allocation of time spent on mandated activities was illogical, incorrect, and arbitrary. State statute requires the reimbursement of actual costs. The Town provided the allocation of actual time spent on the mandated activity by position as requested. However, when the allocated times were higher than expected, the SCO required the Town to reduce their allocations arbitrarily.

 We request that the allocations of time spent be based on actual amounts originally specified by the Shelter Manager, and the subsequent calculation of eligible care and maintenance costs be restored.

Subj: **FW: Percent of Care and Maintenance per Employee Classification**
 Date: 5/5/2016 3:46:41 P.M. Pacific Daylight Time
 From: AAtteberry@applevalley.org
 To: ACHinnCRS@aol.com

Thank you,
 Adriana Atteberry
 Administrative Secretary
 22131 Powhatan Rd. | Apple Valley, CA 92307
 760-240-7000 ext. 7558 | Fax 760-247-6487

aatteberry@applevalley.org
AVanimalservices@applevalley.org



From: Adriana Atteberry
Sent: Tuesday, April 12, 2016 4:44 PM
To: 'AArghestani@sco.ca.gov'
Subject: RE: Percent of Care and Maintenance per Employee Classification

The percentage for the following are:

Classifications in which care and maintenance activities are mentioned in the Class Characteristics or elsewhere in the duty statement:

1. ANIMAL SHELTER SUPERVISOR – 50 % Assisting management, meet vendors, conduct facility inspections, create reports, train and motivate personnel, other duties as assigned and 10 % providing care to impounded animals, 10 % administering medications, first aid and vaccinations on animals, 15% monitor euthanasia process and help with euthanasia, 15% monitor controlled substance.
2. REGISTERED VETERINARY TECHNICIAN – 2.5% Reviewing applications for adoptions and counseling citizens, 2.5% Assisting on screening calls, 2% Overseeing volunteer and work release, 85% caring/maintaining the animals, 3% Maintaining inventory on all controlled substances as required by law and 5% other duties as assigned
3. ANIMAL CONTROL TECHNICIAN – 25 % Maintaining shelter disinfecting kennels and 75% front counter, clerical, issue dog license, screens calls, dispatching.
4. ANIMAL SHELTER ATTENDANT – 5% Reviewing applications for adoptions and counseling citizens, 5% Assisting on screening calls, 5% Overseeing volunteer and work release, 80% caring/maintaining the animals and 5% other duties as assigned.
5. ANIMAL SHELTER ASSISTANT – 5% Reviewing applications for adoptions and counseling citizens, 5% Assisting on screening calls, 5% Overseeing volunteer and work release, 80% caring/maintaining the animals and 5% other duties as assigned

Classifications in which care and maintenance activities are NOT mentioned in the Class Characteristics or elsewhere in the duty statement:

6. ANIMAL CONTROL SUPERVISOR – Barbara Cornett – 5 % Shelter (morning cleaning/feeding of dogs) and 95% Animal Control (running calls, paperwork follow up, door to door canvassing, Administrative Hearings and employee evaluations)

Tuesday, May 10, 2016 AOL: AChinnCRS

(IRC pgs 365)
 claimant Audit
 rebuttal
 doc

- 7. ANIMAL CONTROL OFFICER I – Joshua Hall, Wayland Moyer – 10% (morning cleaning/feeding of dogs) and 90% Animal Control (running calls, paperwork follow up, door to door canvassing, Administrative Hearings)
- 8. ANIMAL CONTROL OFFICER II – Brent Thibodeaux, Dianne Sulzberger - 10% (morning cleaning/feeding of dogs) and 90% Animal Control (running calls, paperwork follow up, door to door canvassing, Administrative Hearings)

Thank you,
 Adriana Atteberry
 Administrative Secretary
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 760-240-7000 ext. 7558 | Fax 760-247-6487

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From: AArghestani@sco.ca.gov [mailto:AArghestani@sco.ca.gov]
Sent: Monday, November 30, 2015 2:30 PM
To: Gina Schwin-Whiteside; Adriana Atteberry
Cc: Kofi Antobam
Subject: FW: Percent of Care and Maintenance per Employee Classification

Below is the additional email I would like to follow up on. Due to file size, the email and accompanying PDF attachment that is mentioned will not go through as one email. Therefore, I will be breaking the PDF file into two separate documents and sending them separately.

Thank you.

Amy Arghestani

Auditor
 State Controller's Office
 Division of Audits / Mandated Cost Audits Bureau
 Office: (916) 327-0490 / Fax: (916) 324-7223
AArghestani@sco.ca.gov

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From: Arghestani, Amy
Sent: Tuesday, November 10, 2015 1:07 PM
To: 'Gina Schwin-Whiteside' <gwhiteside@applevalley.org>
Cc: 'Adriana Atteberry' <AAtteberry@applevalley.org>
Subject: Percent of Care and Maintenance per Employee Classification

Good afternoon Gina,

During my visit, you provided duty statements (job descriptions) for the various employee classifications that comprised the shelter staff during the audit period (FY 2007-08 and FY 2008-09). For your reference, I have attached these as a PDF document. The purpose of

*(IRC Pg 306)
 Rebuttle to Audit*

Tuesday, May 10, 2016 AOL: AChinnCRS

requesting duty statements is to assist us in determining the percentage of the daily workload that each classification devoted to caring for and maintaining the animals (cleaning, feeding and grooming). The goal is to assign a pro-rata percentage to those classifications involved in care and maintenance activities, where the sum of all percentages equal to 100%. After reviewing the job duty statements that were provided, we found the following:

Classifications in which care and maintenance activities are mentioned in the Class Characteristics or elsewhere in the duty statement:

1. ANIMAL SHELTER SUPERVISOR
2. REGISTERED VETERINARY TECHNICIAN
3. ANIMAL CONTROL TECHNICIAN
4. ANIMAL SHELTER ATTENDANT
5. ANIMAL SHELTER ASSISTANT

Classifications in which care and maintenance activities are NOT mentioned in the Class Characteristics or elsewhere in the duty statement:

6. ANIMAL CONTROL SUPERVISOR
7. ANIMAL CONTROL OFFICER I
8. ANIMAL CONTROL OFFICER II

From this analysis, it appears that five out of eight classifications were involved in care and maintenance activities to varying degrees. For these five classifications, please assign a percentage of care and maintenance involvement and provide a brief description as to why you assigned that percentage. If you believe that the remaining three classifications were also involved in care and maintenance activities to a certain extent, please explain their involvement that is not currently reflected in the duty statement and also provide a percentage of involvement.

Please contact me should you have any questions.

Amy Arghestani

Auditor
 State Controller's Office
 Division of Audits / Mandated Cost Audits Bureau
 Office: (916) 327-0490 / Fax: (916) 324-7223
AArghestani@sco.ca.gov

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Tuesday, May 10, 2016 AOL: AChinnCRS

(IRC pg 347)
 Revert to Audit

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, 2020, I served the:

- **Claimant's Comments on the Draft Proposed Decision filed May 7, 2020**

Animal Adoption, 17-9811-I-04

Civil Code Sections 1834 and 1846; Food and Agriculture Code

Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;

As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

Fiscal Years: 2007-2008 and 2008-2009

Town of Apple Valley, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on May 8, 2020 at Sacramento, California.

Lorenzo Duran

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: 3/17/20

Claim Number: 17-9811-I-04

Matter: Animal Adoption

Claimant: Town of Apple Valley

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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