Hearing Date: November 30, 2018
J:\MANDATES\IRC\2017\0022 (Interagency Child Abuse and Neglect Reports (ICAN))\17-0022-I-01\IRC\TOC.docx

ITEM 4

INCORRECT REDUCTION CLAIM

PROPOSED DECISION

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)

"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)

Interagency Child Abuse and Neglect Investigation Reports

Fiscal Years 1999-2000 through 2012-2013

17-0022-I-01

City of Palmdale, Claimant

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Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22.

Exhibit A

1. INCORRECT REDUCTION CLAIM TITLE

Interagency Child Abuse and Neglect Reports

FY 1999-00 through FY 2012-13

2. CLAIMANT INFORMATION

City of Palmdale
Name of Local Agency or School District

Karen Johnston
Claimant Contact

Finance Director
Title

38300 Sierra Highway, Suite D
Street Address

Palmdale, CA 95330
City, State, Zip

661-267-5411
Telephone Number

661-267-5082
Fax Number

kjohnston@cityofpalmdale.org
E-Mail Address

3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Annette S. Chinn
Claimant Representative Name

President
Title

Cost Recovery Systems, Inc.
Organization

705-2 East Bidwell Street #294
Street Address

Folsom, CA 95630
City, State, Zip

916-939-7901
Telephone Number

916-939-7801
Fax Number

achinncrs@aol.com
E-Mail Address

For CSM Use Only

Filing Date:

RECEIVED
November 07, 2017
Commission on State Mandates

IRC #: **17-0022-I-01**

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Please specify the subject statute or executive order that claimaint alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.

Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9)

5. AMOUNT OF INCORRECT REDUCTION

Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.

Fiscal Year	Amount of Reduction
1999-00-- 2012-13	$2,552,314.00
TOTAL:	$2,552,314.00

6. NOTICE OF INTENT TO CONSOLIDATE

Please check the box below if there is intent to consolidate this claim.

☐ **Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.**

Sections 7 through 11 are attached as follows:

7. Written Detailed Narrative: pages 1 to 6.

8. Documentary Evidence and Declarations: Exhibit A-B.

9. Claiming Instructions: Exhibit C.

10. Final State Audit Report or Other Written Notice of Adjustment: Exhibit D.

11. Reimbursement Claims: Exhibit E.

PALMDALE

a place to call home

JAMES C. LEDFORD
Mayor

STEVEN D. HOFBAUER
Mayor Pro Tem

LAURA BETTENCOURT
Councilmember

AUSTIN BISHOP
Councilmember

JUAN CARRILLO
Councilmember

38300 Sierra Highway

Palmdale, CA 93550-4798

Tel: 661/267-5100

Fax: 661/267-5122

TDD: 661/267-5167

Auxiliary aids provided for communication accessibility upon 72 hours notice and request.

November 3, 2017

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

The City of Palmdale was audited by the (State Controller's Office (SCO) beginning March, 2015. The Final Audit Report was issued May 19, 2016.

The City has two areas that it believes were incorrectly reduced:

ISSUE 1:

SCO's interpretation of eligible activities was excessively restrictive and denies local agencies reimbursement of reasonably necessary, actual activities involved in the preliminary investigative process to "Complete an investigation to determine whether a report of suspected child abuse or sever neglect is unfounded, substantiated, or Inconclusive..."

"Government Code (GC) sections 17500 through 17617 provide for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program."

"All claims received by the SCO will be reviewed to verify all actual costs claimed. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable."

Per Code of Regulations, Title 2, section 1183.1, "Reasonably necessary activities are defined in the regulations as "those methods not specified in statute or executive order that are necessary to carry out the mandated program."

Claiming Instructions and Parameters and Guidelines Component 3.a.1) Complete an investigation for purposes of preparing the report state: "this activity includes review of the initial Suspected Child Abuse Report (Form 8572),

conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor." Are eligible for reimbursement

SCO argues that eligible activities are STRICTLY LIMITED TO this list of tasks. Claimant disagrees and believes that these were general guidelines meant to provide direction, and not meant to be an exclusive and exhaustive list of eligible tasks that take place during the preliminary investigative process to determine if the child abuse or neglect case is founded or unfounded. To assume so is unreasonable and violates the intent of State Mandate Statutes which ensure the reimbursement of actual costs incurred to comply with the State mandated program.

The specific activities in denied by the SCO in dispute are:

1) Review preliminary documents and materials to determine if interviews are necessary. This may include checking to see if a report was already written (duplication), call CPS or reporting agency to obtain more details of the case, checking prior history, and other considerations.

   (SCO is only allowing time to review the SCAR)

2) identify involved parties
3) schedule and set up interviews via phone and/or email when needed
4) travel to meet with parties involved in the investigation
5) inspection of home (in instances related to allegations of neglect) to determine living conditions- food, running water, safe living conditions etc.

   Relying on parent interviews or locating other possible witnesses to determine living conditions is often not appropriate or reasonable. The inspection of the child's living conditions is not being done to "collect evidence for criminal prosecution", but to determine if the child is suffering neglect – specifically to determine if the case is founded or unfounded. We believe the Commission would find this activity eligible since it is done prior to or in conjunction with the first interview phase of the investigation. It is Patrol level staff that would do this activity (not Detective level which review which would occur during the evidence collection phase for criminal prosecution.)

On pages 34 of the December 2013 Statement of Decision California Department of Social Services (CDSS) argues (and Commission agrees) that only an investigation similar to one that is conducted by CDSS– and not as detailed as those conducted by law enforcement agencies - should be allowed.

CDSS testimony states that, "**prior to the actual interviews, the social worker must make a multitude of considerations to first decide whether an in-person investigation is necessary**". That is exactly the same process law enforcement goes through in reviewing each case, however those activities and costs are being disallowed by SCO auditors.

Page 35 CDSS describes the process their staff goes through to make the determination as to whether the investigation requires referral to the Department

of Justice (DOJ) under CANRA (Child Abuse and Neglect Reporting). "In summary, **these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations**. If an in-person investigation of reported child abuse is determined to be necessary, the CDSS regulations at MPP 31-114 describe what steps are necessary for the conduct of the investigation."

"These rules require direct contact with all alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct and in person investigation with all the children present at the time of the initial in person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. Based on these investigative activities, the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA."

Page 37 the Commission concludes: "Therefore, **because in-person interviews and writing a report of the findings** are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, **that degree of investigative effort must be the last step that is necessary to comply with the mandate.**"

Based on the Statement of Decision discussion, we believe that the activities listed above and performed by law enforcement agencies **before** this "last step" in the investigative process are eligible for reimbursement.

SCO's reductions of time for the investigative steps conducted prior to the in-person interviews and report writing are incorrect and time reduced should be restored.

ISSUE 2:

Disallowance of Overhead/Indirect Cost

The SCO denied the inclusion of the default 10% Indirect Cost Rate Proposal (ICRP) or overhead costs to the City's claim for reimbursement allowed by the claiming instructions. The SCO auditor stated that "there is already adequate overhead included in the contracted county billed hourly rates of the Deputy and Sergeant". They also contend that direct labor costs are not claimed – only contract costs, which are not subject to the ICRP.

First the City believes the issue should not be whether the SCO believes there is "adequate" overhead included, but whether the City's ACTUAL overhead costs incurred are being reimbursed. Evidence shows that there was additional overhead both within the contract (Supplemental position purchase such as additional Station Clerks and Sergeants) and Citywide overhead OUTSIDE the

contract that justifies the allowance of the default allowable overhead costs claimed.

The Claiming instructions under Indirect Costs state, "Indirect costs (or overhead) are those costs incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular program without efforts disproportionate to the result achieved. Indirect costs may include both (1) the overhead costs for the unit preforming the mandate and (2) the costs of central government services distributed through the central service cost allocation plan and not otherwise treated as direct costs."

The City has attached the Cost Schedules for each year showing the Supplemental costs incurred through the contract as well as has prepared sample ICRPs to show that the default overhead rate of 10% is justified.

The City disagrees with the SCO's contention that "direct labor costs" were not incurred and therefore that precludes them from obtaining reimbursement of actual indirect costs. Direct labor costs have been incurred via contracted employee.

We are happy to report costs in whatever column for form the SCO desires, but believe the city is entitled to fair compensation of all direct and indirect actual costs related to the mandated program.

The Contract schedules show that Deputy hourly rates did NOT include all overhead - such as, additional supplemental administrative and support positions purchased (Sergeants, Lieutenants, Office Clerks, etc.), and internal City wide overhead charges are included in the rates. (City wide Cost Plan Costs and other direct charges paid by the city including facility charges.)

The contract language clearly specifies (LA Sheriff Contracts found in Appendix B) that under section 3.0 DEPLOYMENT OF PERSONNEL

"3.2 a New SH-AD 575 Deployment of Personnel Form shall be authorized and signed annually…

4.1 For the purpose of performing said general law enforcement services, County shall furnish and supply all necessary labor, supervision, equipment, communication facilities, and supplies necessary to maintain the agreed level of services to be rendered hereunder.

4.2 Notwithstanding the foregoing, the City may provide additional resources for the County to utilize in the performance of the services.

4.3 "....the City shall furnish at its own cost and expense all necessary office space, and the Sheriff shall have authority to negotiate with the city regarding which entity shall pay for furniture and furnishings, office supplies, janitor service, telephone, light, water and other utilities."

4.5 Notwithstanding the foregoing, it is mutually agreed that in all instances where special supplies, stationary or notices, forms and the like must be issued

in the name of said City, the same shall be supplied by the City at its own cost and expense."

These sections of the contract demonstrate that the City is indeed incurring substantial additional overhead charges in connection with the provision of law enforcement services in addition to the direct Deputy charges, and thus the allowance of the 10% default ICRP or overhead rate is reasonable and justified.

Additional Overhead incurred within the contract:

In the Los Angeles County Sheriff Contract, most overhead charges are included in the cost of each Deputy in the contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.

In addition to this base amount of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require and can afford additional support (such as clerical) or administrative staff (dedicated Lieutenants, and extra Sergeants or Watch Deputies). Each fiscal year, the City purchased additional supplemental overhead positions through the contract. (See Appendix B)

In some years the cities may be able to afford more direct staff and more overhead items and others years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 12% - 15%. (See Appendix B)

Additional Overhead incurred outside of the contract:

In addition to the Cost Plans determined that the City incurred approximately $1 million in City Staff costs related to the management and oversight of the Sheriff's Contract/Public Safety program (or 5% of total Law Enforcement Contract with the County). This should also be an allowable cost per the Claiming Instructions. (See attached Cost Allocation Plan documentation in APPENDIX B)

These additional overhead costs also include including the donation of 11 acres of land (estimated value of $1.3 million) as well as for city provided infrastructure improvements associated with the construction of the Palmdale Sheriff's Station in 2004 (See Appendix B)

Conclusion

Issue 1: We request the restoration of time for preliminary investigative activities (items 1-5 listed on page 2) that occurred prior to the in person interviews and report writing. These activities were necessary to determine if the child abuse or neglect cases were founded, unfounded or inconclusive pursuant State law.

Issue 2: We request the restoration of the additional 10% default overhead/ICRP costs in the claims to compensate the city for actual indirect costs incurred and not reimbursed in the hourly rates allowed by the SCO.

Attached is our supporting documentation.

Please contact me at (661) 267-5082 or our consultant Annette Chinn at (916) 939-7901 with any questions.

Sincerely,

Karen Johnston

Ms. Karen Johnston, C.P.A.
Finance Manager

10. CLAIM CERTIFICATION

*Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.**

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Karen Johnston
Print or Type Name of Authorized Local Agency or School District Official

Finance Director
Print or Type Title

Karen Johnston
Signature of Authorized Local Agency or School District Official

11/6/2017
Date

** If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and e-mail address below.*

APPENDIX A –

Statement of Decision

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE TEST CLAIM:

Penal Code Sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, 11165.6, 11165.7, 11165.9, 11165.12, 11166, 11166.2, 11166.9, 11168 (Including Former Penal Code Section 11161.7), 11169, and 11170

Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1991, Chapter 132; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219, 346 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; Statutes 2000, Chapters 287 and 916;

California Code of Regulations, Title 11, Sections 901, 902 and 903; Department of Justice Forms SS 8572 ("Suspected Child Abuse Report") and ; SS 8583 ("Child Abuse Investigation Report");

Filed on June 29, 2001,

By County of Los Angeles, Claimant.

Case No.: 00-TC-22

Interagency Child Abuse and Neglect Investigation Reports

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(Adopted on December 6, 2007)

STATEMENT OF DECISION

The Commission on State Mandates ("Commission") heard and decided this test claim during a regularly scheduled hearing on December 6, 2007. Sergeant Dan Scott, of the County of Los Angeles Sheriff's Department, and Leonard Kaye appeared on behalf of the claimant, County of Los Angeles. Susan Geanacou and Carla Castañeda appeared for the Department of Finance.

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the modified staff analysis to partially approve this test claim at the hearing by a vote of 7 to 0.

Summary of Findings

The County of Los Angeles filed a test claim on June 29, 2001, alleging that amendments to California's mandatory child abuse reporting laws impose a reimbursable state-mandated program. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and amended the law, entitling it the "Child Abuse and Neglect Reporting Act," or CANRA. As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, maintains reports of child abuse statewide. The index is now used by government agencies conducting background checks on individuals who will interact with children in employment or volunteer settings.

A number of changes to the law have occurred, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000. Claimant alleges that all of these changes have imposed a reimbursable state-mandated program.

Initially, Department of Finance (DOF) and the Department of Social Services (DSS) both opposed the test claim, arguing that the claim alleges duties of law enforcement and child protective services that were required by prior law. Where the state agencies acknowledge that some new duties may have been imposed, they contend that adequate funding has already been provided to counties as part of the joint federal-state-local funding scheme for child welfare. At the test claim hearing on December 6, 2007, DOF stated agreement with the staff analysis.

The Commission finds that the test claim statutes and executive orders have created numerous new local duties for reporting child abuse to the state, as well as record-keeping and notification activities that were not required by prior law, thus mandating a new program or higher level of service.

At this time, there is no evidence in the record to demonstrate that the mandated activities have been offset or funded by the state or federal government in a manner and amount "sufficient to fund the cost of the state mandate." On the contrary, Welfare and Institutions Code section 10101 indicates that "the state's share of the costs of the child welfare program shall be 70 percent of the actual nonfederal expenditures for the program, or the amount appropriated by the Legislature for that purpose, whichever is less." Conversely, counties must have a share of costs for child welfare services of at least 30 percent of the nonfederal expenditures. In addition, there is no evidence that the counties are required to use the funds identified for the costs of mandated activities.

Therefore, the Commission finds that Government Code section 17556, subdivision (e) does not apply to disallow a finding of costs mandated by the state, but that all claims for reimbursement for the approved activities must be offset by any program funds already received from non-local sources.

Conclusion

The Commission concludes that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

Distributing the Suspected Child Abuse Report Form

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)

Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

  This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)

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

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)

- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)

Receipt of Cross-Reports by District Attorney's Office:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subds. (h) and (i), now subds. (j) and (k).)

Reporting to Licensing Agencies:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

  As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)

Additional Cross-Reporting in Cases of Child Death:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)

- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)

Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)
- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)

Notifications Following Reports to the Central Child Abuse Index

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)
- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)
- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependant children. The notification shall

include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)

Any city or county law enforcement agency, county probation department, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

Record Retention

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 8 years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 7 years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)

The Commission concludes that any test claim statutes, executive orders and allegations not specifically approved above, do not mandate a new program or higher level of service, or impose costs mandated by the state under article XIII B, section 6.

BACKGROUND

This test claim alleges that amendments to California's mandatory child abuse reporting laws impose a reimbursable state-mandated program. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and substantively amended the law, entitling it the "Child Abuse and Neglect Reporting Act," sometimes referred to as "CANRA."

The court in *Planned Parenthood Affiliates v. Van de Kamp* (1986) 181 Cal.App.3d 245, pages 258-260, provides an overview of the complete Child Abuse and Neglect Reporting Act, following the 1980 reenactment at Penal Code section 11164 et seq. (footnotes omitted):

> The law is designed to bring the child abuser to justice and to protect the innocent and powerless abuse victim. (See Comment, *Reporting Child Abuse: When Moral Obligations Fail* (1983) 15 Pacific L.J. 189.) The reporting law imposes a mandatory reporting requirement on individuals whose professions bring them into contact with children. (*Id.*, at pp. 189-190.) Physical abuse, sexual abuse, willful cruelty, unlawful corporal punishment and neglect must be reported.
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> ¶...¶
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> The reporting law applies to three broadly defined groups of professionals: "health practitioners," child care custodians, and employees of a child protective agency. "Health practitioners" is a broad category subdivided into "medical" and "nonmedical" practitioners, and encompasses a wide variety of healing professionals, including physicians, nurses, and family and child counselors. (§§ 11165, subds. (i), (j); 11165.2.) "Child care custodians" include teachers, day care workers, and a variety of public health and educational professionals. (§§ 11165, subd. (h); 11165.1 [first of two identically numbered sections]; 11165.5.) Employees of "child protective agencies" consist of police and sheriff's officers, welfare department employees and county probation officers. (§ 11165, subd. (k).)
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> The Legislature acknowledged the need to distinguish between instances of abuse and those of legitimate parental control. "[T]he Legislature recognizes that the reporting of child abuse ... involves a delicate balance between the right of parents to control and raise their own children by imposing reasonable discipline and the social interest in the protection and safety of the child ... . [I]t is the intent of the Legislature to require the reporting of child abuse which is of a serious nature and is not conduct which constitutes reasonable parental discipline." (Stats. 1980, ch. 1071, § 5, p. 3425.)
>
> To strike the "delicate balance" between child protection and parental rights, the Legislature relies on the judgment and experience of the trained professional to distinguish between abusive and nonabusive situations. "[A]ny child care custodian, medical practitioner, nonmedical practitioner, or employee of a child protective agency who has knowledge of or observes a child in his or her professional capacity or within the scope of his or her employment *whom he or*

she knows or reasonably suspects has been the victim of child abuse shall report the known or suspected instance of child abuse to a child protective agency .... '[R]easonable suspicion' means that it is objectively reasonable for a person to entertain such a suspicion, based upon facts that could cause a reasonable person in a like position, *drawing when appropriate on his or her training and experience*, to suspect child abuse." (§ 11166, subd. (a), italics added.) As one commentator has observed, "[t]he occupational categories ... are presumed to be uniquely qualified to make informed judgments when suspected abuse is not blatant." (See Comment, *Reporting Child Abuse: When Moral Obligations Fail, supra.*, 15 Pacific L.J. at p. 214, fn. omitted.)

The mandatory child abuse report must be made to a "child protective agency," i.e., a police or sheriff's department or a county probation or welfare department. The professional must make the report "immediately or as soon as practically possible by telephone." The professional then has 36 hours in which to prepare and transmit to the agency a written report, using a form supplied by the Department of Justice. The telephone and the written reports must include the name of the minor, his or her present location, and the information that led the reporter to suspect child abuse. (§§ 11166, subd. (a); 11167, subd. (a); 11168.) Failure to make a required report is a misdemeanor, carrying a maximum punishment of six months in jail and a $1,000 fine. (§ 11172, subd. (e).)

The child protective agency receiving the initial report must share the report with all its counterpart child protective agencies by means of a system of cross-reporting. An initial report to a probation or welfare department is shared with the local police or sheriff's department, and vice versa. Reports are cross-reported in almost all cases to the office of the district attorney. (§ 11166, subd. (g).) Initial reports are confidential, but may be disclosed to anyone involved with the current investigation and prosecution of the child abuse claim, including the district attorney who has requested notification of any information relevant to the reported instance of abuse. (§ 11167.5.)

A child protective agency receiving the initial child abuse report then conducts an investigation. The Legislature intends an investigation be conducted on every report received. The investigation should include a determination of the "person or persons apparently responsible for the abuse." (Stats. 1980, ch. 1071, § 5, pp. 3425-3426.) Once the child protective agency conducts an "active investigation" of a report and determines that it is "not unfounded," the agency must forward a written report to the Department of Justice, on forms provided by the department. (§§ 11168, 11169.) An "unfounded" report is one "which is determined by a child protective agency investigator to be false, to be inherently improbable, to involve an accidental injury, or not to constitute child abuse as defined in Section 11165." (§ 11165.6, subd. (c)(2).)

The Department of Justice retains the reports in a statewide index, a computerized data bank known as the "Child Abuse Central Registry," which is to be continually updated and "shall not contain any reports that are determined to be unfounded." (§ 11170, subd. (a).) If a child protective agency subsequently

determines that a report is "unfounded," it must so inform the Department of Justice who shall remove the report from its files. (§ 11169.)

The reports in the registry are not public documents, but may be released to a number of individuals and government agencies. Principally, the information may be released to an investigator from the child protective agency currently investigating the reported case of actual or suspected abuse or to a district attorney who has requested notification of a suspected child abuse case. Past reports involving the same minor are also disclosable to the child protective agency and the district attorney involved or interested in a current report under investigation. In addition, future reports involving the same minor will cause release of all past reports to the investigating law enforcement agencies. (§§ 11167.5, subd. (b)(1); 11167, subd. (c); 11170, subd. (b)(1).)

As part of the earlier versions of California's mandated reporting laws, a Child Abuse Centralized Index has been operated by the Department of Justice (DOJ) since 1965.[1] In addition, in January 1974, Congress enacted the federal "Child Abuse Prevention and Treatment Act," known as CAPTA (Pub.L. No. 93-247). This established a federal advisory board and grant funding for states with comprehensive child abuse and neglect reporting laws. This law has been continually reenacted and currently provides grant funds to all eligible states and territories for child abuse and neglect reporting, prevention, and treatment programs.[2]

Claimant's Position

The County of Los Angeles's June 29, 2001[3] test claim filing alleges that amendments to child abuse reporting statutes since January 1, 1975, and related DOJ regulations and forms, have resulted in reimbursable increased costs mandated by the state. The test claim narrative and declarations allege that the test claim statutes and executive orders imposed new activities on the claimant in the following categories:

1. Program Implementation
2. Initial Case Finding and Reporting
3. Taking and Referring Reports
4. Cross-Reporting and District Attorney Reporting
5. Investigation and File Queries, Maintenance
6. Child Abuse Central Index Reporting
7. Notifications

The filing includes declarations of representatives from the County of Los Angeles Department of Children and Family Services, the District Attorney's Office, and the Sheriff's Department.

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[1] Former Penal Code section 11165.1, as amended by Statutes 1974, chapter 348.

[2] 42 United States Code section 5106a.

[3] The potential reimbursement period begins no earlier than July 1, 1999, based upon the filing date for this test claim. (Gov. Code, § 17557.)

Claimant filed comments on September 7, 2007, expressing agreement with the draft staff analysis findings and conclusions, and attaching exhibits related to the county's implementation of the program.

Department of Finance Position

In comments filed December 10, 2001, DOF alleges the test claim does not meet filing standards, stating that "[t]he claimant has failed to set forth clearly and precisely which specific statutory provisions, enacted on or after 1975, imposed new mandates on local government, as required by [Commission regulations.]"

Addressing the substantive issues raised, DOF argued that no reimbursable state-mandated program has been imposed by any of the test claim statutes or executive orders. DOF asserted that the claim "attempts to characterize as "new duties" many of the long-standing statutory obligations of local law enforcement, probation, and child protective agencies to receive and refer reports concerning allegations of child abuse."

DOF also contended that "[a]rticle XIII B, section 6 requires subvention only when the costs in question can be recovered *solely* from local tax revenues. [footnote (fn): *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487.] The Child Welfare Program, of which child protective services are a part, is funded by a combination of federal, state and local funds. [fn: Welfare and Institutions Code § 10101, Exhibit 4, attached.]" DOF argued that because of this joint funding, "the test claim legislation is not subject to state subvention."

On July 20, 2007, DOF filed a response to Commission staff's request for additional information to address the assertion that the test claim activities have been funded. DOF's response included a CD containing pages from the Budget Act regarding Item 5180-151-0001, and DSS County Fiscal Letters, from fiscal year 1999-2000 through 2006-2007. This filing is discussed further at Issue 3 below.

On September 12, 2007, DOF filed comments on the draft staff analysis stating concurrence with the recommendation to partially approve the test claim, but concluding that if the analysis is approved by the Commission, "the claimant's statements that the activities have neither been offset or funded by the state or federal government must be fully substantiated."

Department of Social Services Position

DSS's comments on the test claim filing, submitted December 10, 2001, conclude that for any new activities alleged "no additional reimbursement is warranted. The existing funding scheme adequately reimburses local government for costs associated with the delivery of child welfare services which includes the provision of services and level of services mandated under current law." DSS's comments regarding specific test claim activities will be addressed in the analysis below.

COMMISSION FINDINGS

The courts have found that article XIII B, section 6, of the California Constitution[4] recognizes the state constitutional restrictions on the powers of local government to tax and spend.[5] "Its

[4] Article XIII B, section 6, subdivision (a), provides: (a) Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the state shall provide a subvention of funds to reimburse that local government for the costs of the

purpose is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are 'ill equipped' to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose."[6] A test claim statute or executive order may impose a reimbursable state-mandated program if it orders or commands a local agency or school district to engage in an activity or task.[7] In addition, the required activity or task must be new, constituting a "new program," or it must create a "higher level of service" over the previously required level of service.[8]

The courts have defined a "program" subject to article XIII B, section 6, of the California Constitution, as one that carries out the governmental function of providing public services, or a law that imposes unique requirements on local agencies or school districts to implement a state policy, but does not apply generally to all residents and entities in the state.[9] To determine if the program is new or imposes a higher level of service, the test claim statutes and executive orders must be compared with the legal requirements in effect immediately before the enactment.[10] A "higher level of service" occurs when the new "requirements were intended to provide an enhanced service to the public."[11]

Finally, the newly required activity or increased level of service must impose costs mandated by the state.[12]

The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.[13] In making its

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program or increased level of service, except that the Legislature may, but need not, provide a subvention of funds for the following mandates: (1) Legislative mandates requested by the local agency affected. (2) Legislation defining a new crime or changing an existing definition of a crime. (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.

[5] *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 735.

[6] *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

[7] *Long Beach Unified School Dist. v. State of California* (1990) 225 Cal.App.3d 155, 174.

[8] *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859, 878, *(San Diego Unified School Dist.)*; *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 835 *(Lucia Mar)*.

[9] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 874-875 (reaffirming the test set out in *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56; see also *Lucia Mar, supra,* 44 Cal.3d 830, 835.)

[10] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 878; *Lucia Mar, supra,* 44 Cal.3d 830, 835.

[11] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 878.

[12] *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1284 (*County of Sonoma*); Government Code sections 17514 and 17556.

decisions, the Commission must strictly construe article XIII B, section 6, and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."[14]

Issue 1: What is the scope of the Commission's jurisdiction on this test claim?

DOF challenged the sufficiency of the test claim pleadings in their comments filed December 10, 2001. Government Code section 17551 requires the Commission to hear and decide upon a claim by a local agency or school district that the claimant is entitled to reimbursement pursuant to article XIII B, section 6 of the California Constitution. Government Code section 17521 defines the test claim as the first claim filed with the Commission alleging that a particular statute or executive order imposes costs mandated by the state. Thus, the Government Code gives the Commission jurisdiction only over those statutes or executive orders pled by the claimant in the test claim. At the time of the test claim filing on June 29, 2001, section 1183, subdivision (e), of the Commission regulations required the following content for an acceptable filing:[15]

> All test claims, or amendments thereto, shall be filed on a form provided by the commission [and] shall contain at least the following elements and documents:
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> (1) A copy of the statute or executive order alleged to contain or impact the mandate. The specific sections of chaptered bill or executive order alleged must be identified.

The regulation also required copies of all "relevant portions of" law and "[t]he specific chapters, articles, sections, or page numbers must be identified," as well as a detailed narrative describing the prior law and the new program or higher level of service alleged.

The test claim cover pages list "Penal Code Part 4, Title 1, Chapter 2, Article 2.5: The Child Abuse and Neglect Report Act, as Specified, and as Added or Amended by Chapter 1071, Statutes of 1980 and Subsequent Statutes, Including Penal Code Section 11168, and as Including Former Penal Code Section 11161.7, Amended by Chapter 958, Statutes of 1977." The title pages also include specific references to three regulations and two state forms, pled as executive orders.

The Commission identifies specific allegations in the test claim narrative or in the claimant's rebuttal comments filed February 15, 2002, regarding Penal Code sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, 11165.6, 11165.7, 11165.9, 11165.12, 11166, 11166.2, 11166.9, 11168, 11169, and 11170, as added or amended by Statutes 1980, chapter 1071, through amendments by Statutes 2001, chapter 916. The test claim allegations also include former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958, as it was later incorporated into Penal Code section 11168. The claim alleges reimbursable costs are imposed on the county Department of Children and Family Services, the District Attorney's Office, and the Sheriff's

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[13] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551 and 17552.

[14] *County of Sonoma, supra,* 84 Cal.App.4th 1265, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

[15] The required contents of a test claim are now codified at Government Code section 17553.

Department. The Commission takes jurisdiction over these statutes and code sections, along with the executive orders pled, and these will be analyzed below for the imposition of a reimbursable state mandated program.

In addition, San Bernardino Community College District filed interested party comments on the draft staff analysis on September 7, 2007, requesting that the test claim findings be made for the legal requirements "for all police departments and law enforcement agencies, and not exclude school district police departments without a compelling reason." On December 5, 2007, a request was received from DOF to postpone the hearing on *ICAN* until a final decision is reached in *Department of Finance v. Commission on State Mandates*, [California Court of Appeal Case No. C056833 (POBOR)]. In order to allow the County of Los Angeles claim to move forward on the December 6, 2007 hearing agenda, the test claim statutes and executive orders pled in 00-TC-22, as they may apply to other types of local governmental entities, were severed and consolidated with another pending test claim, *Child Abuse and Neglect Reporting,* 01-TC-21, filed by the San Bernardino Community College District. Therefore, *this* statement of decision is limited to findings for cities and counties.

Issue 2: Do the test claim statutes and executive orders mandate a new program or higher level of service on cities and counties within the meaning of article XIII B, section 6 of the California Constitution?

A test claim statute or executive order mandates a new program or higher level of service within an existing program when it compels a local agency or school district to perform activities not previously required, or when legislation requires that costs previously borne by the state are now to be paid by local government.[16] Thus, in order for a statute to be subject to article XIII B, section 6 of the California Constitution, the statutory language must order or command that local governmental agencies perform an activity or task, or result in "a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility."[17]

The test claim allegations will be analyzed by areas of activities, as follows: (a) mandated reporting of child abuse and neglect (b) distributing the Suspected Child Abuse Report Form; (c) reporting between local departments; (d) investigation of suspected child abuse, and reporting to and from the state Department of Justice; (e) notifications following reports to the Child Abuse Central Index; and (f) record retention. The prior law in each area will be identified.

(A) Mandated Reporting of Child Abuse and Neglect

Penal Code Section 11166, Subdivision (a):

Penal Code section 11166,[18] subdivision (a), as pled, provides that "a mandated reporter shall make a report to an agency specified in Section 11165.9 whenever the mandated reporter, in his

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[16] *Lucia Mar Unified School Dist., supra*, 44 Cal.3d 830, 836.

[17] California Constitution, article XIII B, section 6, subdivision (c).

[18] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992,

or her professional capacity or within the scope of his or her employment, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. The mandated reporter shall make a report to the agency immediately or as soon as is practicably possible by telephone and the mandated reporter shall prepare and send a written report thereof within 36 hours of receiving the information concerning the incident." Penal Code section 11165.9 requires reports be made "to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department. It does not include a school district police or security department."

Mandated child abuse reporting has been part of California law since 1963, when Penal Code section 11161.5 was first added. Former Penal Code section 11161.5, as amended by Statutes 1974, chapter 348, required specified medical professionals, public and private school officials and teachers, daycare workers, summer camp administrators, and social workers to report on observed non-accidental injuries or apparent sexual molest, by making a report by telephone and in writing to local law enforcement and juvenile probation departments, or county welfare or health departments. The code section began:

> (a) In any case in which a minor is brought to a physician and surgeon, dentist, resident, intern, podiatrist, chiropractor, or religious practitioner for diagnosis, examination or treatment, or is under his charge or care, or in any case in which a minor is observed by any registered nurse when in the employ of a public health agency, school, or school district and when no physician and surgeon, resident, or intern is present, by any superintendent, any supervisor of child welfare and attendance, or any certificated pupil personnel employee of any public or private school system or any principal of any public or private school, by any teacher of any public or private school, by any licensed day care worker, by an administrator of a public or private summer day camp or child care center, or by any social worker, and it appears to the [reporting party] from observation of the minor that the minor has physical injury or injuries which appear to have been inflicted upon him by other than accidental means by any person, that the minor has been sexually molested, or that any injury prohibited by the terms of Section 273a has been inflicted upon the minor, he shall report such fact by telephone and in writing, within 36 hours, to both the local police authority having jurisdiction and to the juvenile probation department;[19] or in the alternative, either to the county welfare department, or to the county health department. The report shall state, if known, the name of the minor, his whereabouts and the character and extent of the injuries or molestation.

The list of "mandated reporters," as they are now called, has grown since 1975. The detailed list, now found at Penal Code section 11165.7,[20] includes all of the original reporters and now also

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chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[19] Subdivision (b) provided that reports that would otherwise be made to a county probation department are instead made to the county welfare department under specific circumstances.

[20] Added by Statutes 2000, chapter 916.

includes: teacher's aides and other classified school employees; county office of education employees whose employment requires regular child contact; licensing workers; peace officers and other police or sheriff employees; firefighters; therapists; medical examiners; animal control officers; film processors; clergy and others.

The Commission finds that the duties alleged are not required of local entities, but of mandated reporters as individual citizens. The statutory scheme requires duties of individuals, identified by either their profession or their employer, but the duties are not being performed on behalf of the employer or for the benefit of the employer, nor are they required by law to be performed using the employer's resources. Penal Code section 11166 also includes the following provision, criminalizing the failure of mandated reporters to report child abuse or neglect:[21]

> Any mandated reporter who fails to report an incident of known or reasonably suspected child abuse or neglect as required by this section is guilty of a misdemeanor punishable by up to six months confinement in a county jail or by a fine of one thousand dollars ($1,000) or by both that fine and punishment.

Failure to make an initial telephone report, followed by preparation and submission of a written report within 36 hours, on a form designated by the Department of Justice, subjects the mandated reporter to criminal liability. This criminal penalty applies to mandated reporters as individuals and does not extend to their employers. In addition, under Penal Code section 11172, mandated reporters are granted immunity as individuals for any reports they make: "No mandated reporter shall be civilly or criminally liable for any report required or authorized by this article, and *this immunity shall apply even if* the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect *outside of his or her professional capacity or outside the scope of his or her employment*." [Emphasis added.] Therefore, the Commission finds that the duties are required of mandated reporters as individuals, and Penal Code section 11166, subdivision (a), does not mandate a new program or higher level of service on local governments for the activities required of mandated reporters.

Definitions of Child Abuse and Neglect: Penal Code Sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, and 11165.6:

Penal Code section 11165.6,[22] as pled, defines "child abuse" as "a physical injury that is inflicted by other than accidental means on a child by another person." The code section also defines the term "child abuse or neglect" as including the statutory definitions of sexual abuse (§ 11165.1[23]), neglect (§ 11165.2[24]), willful cruelty or unjustifiable punishment (§ 11165.3[25]),

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[21] This provision was moved to Penal Code section 11166 by Statutes 2000, chapter 916. Prior to that, the misdemeanor provision was found at section 11172, as added by Statutes 1980, chapter 1071.

[22] As repealed and reenacted by Statutes 2000, chapter 916.

[23] Added by Statutes 1987, chapter 1459; amended by Statutes 1997, chapter 83 and Statutes 2000, chapter 287. Derived from former Penal Code section 11165 and 11165.3.

[24] Added by Statutes 1987, chapter 1459. Derived from former Penal Code section 11165.

[25] Added by Statutes 1987, chapter 1459.

unlawful corporal punishment or injury (§ 11165.4[26]), and abuse or neglect in out-of-home care (§ 11165.5[27]).

The test claim alleges that all of the statutory definitions of abuse and neglect in the Child Abuse and Neglect Reporting Act result in a reimbursable state-mandated program. While the definitional code sections alone do not require any activities, they do require analysis to determine if, in conjunction with the other test claim statutes, they mandate a new program or higher level of service by increasing the "scope of child abuse and neglect that is initially reported to child protective services,"[28] as suggested by the claimant.

Former Penal Code section 11161.5 mandated child abuse reporting when "the minor has physical injury or injuries which appear to have been inflicted upon him by other than accidental means by any person, that the minor has been sexually molested, or that any injury prohibited by the terms of Section 273a has been inflicted upon the minor." The prior law of Penal Code section 273a[29] follows:

> (1) Any person who, under circumstances or conditions likely to produce great bodily harm or death, willfully causes or permits any child to suffer, or inflicts thereon unjustifiable physical pain or mental suffering, or having the care or custody of any child, willfully causes or permits the person or health of such child to be injured, or willfully causes or permits such child to be placed in such situation that its person or health is endangered, is punishable by imprisonment in the county jail not exceeding 1 year, or in the state prison for not less than 1 year nor more than 10 years.
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> (2) Any person who, under circumstances or conditions other than those likely to produce great bodily harm or death, willfully causes or permits any child to suffer, or inflicts thereon unjustifiable physical pain or mental suffering, or having the care or custody of any child, willfully causes or permits the person or health of such child to be injured, or willfully causes or permits such child to be placed in such situation that its person or health may be endangered, is guilty of a misdemeanor.

The Commission finds that the definition of child abuse and neglect found in prior law was very broad, and required mandated child abuse reporting of physical and sexual abuse, as well as non-accidental acts by any person which could cause mental suffering or physical injury. Prior law

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[26] Added by Statutes 1987, chapter 1459; amended by Statutes 1988, chapter 39, and Statutes 1993, chapter 346.

[27] Added by Statutes 1987, chapter 1459; amended by Statutes 1988, chapter 39, Statutes 1993, chapter 346, and Statutes 2000, chapter 916. The cross-reference to section 11165.5 was removed from section 11165.6 by Statutes 2001, chapter 133.

[28] Test Claim Filing, page 13.

[29] Added by Statutes 1905, chapter 568; amended by Statutes 1963, chapter 783, and Statutes 1965, chapter 697. The section has since had the penalties amended, but the description of the basic crime of child abuse and neglect remains good law at Penal Code section 273a.

also required mandated reporting of situations that injured the health or may endanger the health of the child, caused or permitted by any person.

The Commission finds these sweeping descriptions of reportable child abuse and neglect under prior law encompass every part of the statutory definitions of child abuse and neglect, as pled. Even though the definitions have been rewritten, in *Williams v. Garcetti* (1993) 5 Cal.4th 561, 568, the Court stated a fundamental rule of statutory construction: "'Where changes have been introduced to a statute by amendment it must be assumed the changes have a purpose ....' " [Citation omitted.] That purpose is not necessarily to change the law. 'While an intention to change the law is usually inferred from a material change in the language of the statute [citations], a consideration of the surrounding circumstances may indicate, on the other hand, that the amendment was merely the result of a legislative attempt to clarify the true meaning of the statute.'" The Commission finds that the same acts of abuse or neglect that are reportable under the test claim statutes were reportable offenses under pre-1975 law.

Penal Code section 11165.1 provides that "sexual abuse," for purposes of child abuse reporting, includes "sexual assault" or "sexual exploitation," which are further defined. Sexual assault includes all criminal acts of sexual contact involving a minor, and sexual exploitation refers to matters depicting, or acts involving, a minor and "obscene sexual conduct." Prior law required reporting of "sexual molestation," as well as "unjustifiable physical pain or mental suffering."

"Sexual molestation" is not a defined term in the Penal Code. However, former Penal Code section 647a, now section 647.6, criminalizes actions of anyone "who annoys or *molests* any child under the age of 18." In a case regularly cited to define "annoy or molest," *People v. Carskaddon* (1957) 49 Cal.2d 423, 425-426, the California Supreme Court found that:

> The primary purpose of the above statute is the 'protection of children from interference by sexual offenders, and the apprehension, segregation and punishment of the latter.' (*People v. Moore*, *supra*, 137 Cal.App.2d 197, 199; *People v. Pallares*, 112 Cal.App.2d Supp. 895, 900 [246 P.2d 173].) The words 'annoy' and 'molest' are synonymously used (Words and Phrases, perm. ed., vol. 27, 'molest'); they generally refer to conduct designed 'to disturb or irritate, esp. by continued or repeated acts' or 'to offend' (Webster's New Inter. Dict., 2d ed.); and as used in this statute, they ordinarily relate to 'offenses against children, [with] a connotation of abnormal sexual motivation on the part of the offender.' (*People v. Pallares, supra*, p. 901.) Ordinarily, the annoyance or molestation which is forbidden is 'not concerned with the state of mind of the child' but it is 'the objectionable acts of defendant which constitute the offense,' and if his conduct is 'so lewd or obscene that the normal person would unhesitatingly be irritated by it, such conduct would 'annoy or molest' within the purview of' the statute. (*People v. McNair*, 130 Cal.App.2d 696, 697-698 [279 P.2d 800].)

By use of the general term "sexual molestation" in prior law, rather than specifying sexual assault, incest, prostitution, or any of the numerous Penal Code provisions involving sexual crimes, the statute required mandated child abuse reporting whenever there was evidence of "offenses against children, [with] a connotation of abnormal sexual motivation." Thus, sexual abuse was a reportable offense under prior law, as under the definition at Penal Code section 11165.1.

Penal Code section 11165.2 specifies that "neglect," as used in the Child Abuse and Neglect Reporting Act, includes situations "where any person having care or custody of a child willfully causes or permits the person or health of the child to be placed in a situation such that his or her person or health is endangered," "*including* the intentional failure of the person having care or custody of a child to provide adequate food, clothing, shelter, or medical care." Not providing adequate food, clothing, shelter, or medical care is tantamount to placing a child "in such situation that its person or health may be endangered," as described in prior law, above. Thus the same circumstances of neglect were reportable under prior law, as under the definition pled.

The prior definition of child abuse included situations where "[a]ny person ... willfully causes or permits any child to suffer, or inflicts thereon unjustifiable physical pain or mental suffering." The current definition of "willful cruelty or unjustifiable punishment of a child," found at Penal Code section 11165.3 carries over the language of Penal Code section 273a, without distinguishing between the misdemeanor and felony standards.[30]

The definition of unlawful corporal punishment or injury, found at Penal Code section 11165.4, as pled, prohibits "any cruel or inhuman corporal punishment or injury resulting in a traumatic condition." Again, prior law required reporting of any non-accidental injuries, "willful cruelty," and "unjustifiable physical pain or mental suffering," which encompasses all of the factors described in the definition for reportable "unlawful corporal punishment or injury." The current law also excludes reporting of self-defense and reasonable force when used by a peace officer or school official against a child, within the scope of employment. This exception actually narrows the scope of child abuse reporting when compared to prior law.

Penal Code section 11165.5 defines "abuse or neglect in out-of-home care" as all of the previously described definitions of abuse and neglect, "where the person responsible for the child's welfare is a licensee, administrator, or employee of any facility licensed to care for children, or an administrator or employee of a public or private school or other institution or agency." Prior law required reporting of abuse by "any person," and neglect by anyone who had a role in the care of the child.[31] Thus any abuse reportable under section 11165.5, would have been reportable under prior law, as detailed above. As further evidence of this redundancy, Statutes 2001, chapter 133, effective July 31, 2001, removed the reference to "abuse or neglect in out-of-home care" from the general definition of "child abuse and neglect" at Penal Code section 11165.6.

Therefore, the Commission finds that Penal Code sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, and 11165.6, do not mandate a new program or higher level of service by increasing the scope of child abuse and neglect reporting.

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[30] Penal Code section 273a distinguishes between those "circumstances or conditions likely to produce great bodily harm or death" (felony), and those that are not (misdemeanor).

[31] *People v. Toney* (1999) 76 Cal.App.4th 618, 621-622: "No special meaning attaches to this language [care or custody] "beyond the plain meaning of the terms themselves. The terms 'care or custody' do not imply a familial relationship but only a willingness to assume duties correspondent to the role of a caregiver." (*People v. Cochran* (1998) 62 Cal.App.4th 826, 832, 73 Cal.Rptr.2d 257.)"

Penal Code Section 11165.7:

The claimant also requests reimbursement for training mandated reporters. The test claim filing, at page 43, makes the following allegation (all brackets are in the claimant's original text):

> Mandated reporters [Section 11165.7] report child abuse [as defined in Section 11165.6] that is suspected [Section 11166(a)] and such reporters are required to undergo training in accordance with Section 11165.7 subdivisions (c) and (d):
>
> > "(c) Training in the duties imposed by this article shall include training in child abuse identification and training in child abuse reporting. As part of that training, school districts shall provide to all employees being trained a written copy of the reporting requirements and a written disclosure of the employees' confidentiality rights.
> >
> > (d) School districts that do not train the employees specified in subdivision (a) in the duties of child care custodians under the child abuse reporting laws shall report to the State Department of Education the reasons why this training is not provided."

Claimant's quote of Penal Code section 11165.7,[32] subdivisions (c) and (d) is accurate, as amended by Statutes 2000, chapter 916. Penal Code section 11165.7, subdivision (a), is the list of professions that are mandated reporters; subdivision (b), as pled, provided that volunteers who work with children "are encouraged to obtain training in the identification and reporting of child abuse."

The specific language regarding training in the test claim statute refers to school districts.[33] A separate test claim was filed for training activities on this same code section by San Bernardino Community College District on behalf of school districts. This will be heard by the Commission at a separate hearing: *Child Abuse and Neglect Reporting* (01-TC-21). The analysis for Penal Code section 11165.7 in this test claim is limited to cities and counties.

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[32] Added by Statutes 1987, chapter 1459; amended by Statutes 1991, chapter 132, Statutes 1992, chapter 459, and Statutes 2000, chapter 916.

[33] Although this is addressed in more detail in the 01-TC-21 test claim, some history of Penal Code section 11165.7 is helpful to put the training language into legislative context. Prior to amendment by Statutes 2000, chapter 916, subdivision (a) did not provide the complete list of mandated reporters, but instead defined the term "child care custodian" for the purposes of the Child Abuse and Neglect Reporting Act. The definition provided that a "child care custodian" included "an instructional aide, a teacher's aide, or a teacher's assistant employed by any public or private school, who has been trained in the duties imposed by this article, if the school district has so warranted to the State Department of Education; [and] a classified employee of any public school who has been trained in the duties imposed by this article, if the school has so warranted to the State Department of Education." All other categories of "child care custodian" defined in former Penal Code section 11165.7, including teachers, child care providers, social workers, and many others, were not dependent on whether the individual had received training on being a mandated reporter.

The Commission finds, based on the plain meaning of the statute,[34] that there is no express duty in the test claim statute for local agencies, as employers or otherwise, to provide training to mandated reporters in child abuse identification and reporting. Rather, as described in *Planned Parenthood, supra,* 181 Cal.App.3d 245, 259, at footnote 4: "[t]he Legislature has enacted numerous provisions to ensure these occupational categories [mandated reporters] receive the necessary training in child abuse detection. (See, e.g., Bus. & Prof. Code, §§ 28, 2089, 2091.)" So, while the Business and Professions Code requires that specific professionals, including psychologists, clinical social workers, marriage and family therapists, physicians, and surgeons, receive training on mandated child abuse reporting as part of their initial licensing and continuing education requirements, the training is not required to be provided by local agency employers pursuant to the test claim statutes.[35] Therefore, the Commission finds that Penal Code section 11165.7, subdivisions (c) and (d), does not mandate a new program or higher level of service on local agencies for training mandated reporters.

(B) Distributing the Suspected Child Abuse Report Form:

Penal Code Section 11168, Including Former Penal Code Section 11161.7, and the "Suspected Child Abuse Report" Form SS 8572:

Penal Code section 11161.7 was added by Statutes 1974, chapter 836, and required DOJ to issue an optional form, for use by medical professionals to report suspected child abuse. Then, Statutes 1977, chapter 958, one of the test claim statutes, amended section 11161.7 and for the first time required a mandatory reporting form to be adopted by DOJ, to be distributed by county welfare departments.

The 1980 reenactment of the child abuse reporting laws moved the provision to Penal Code section 11168,[36] which now requires:

> The written reports required by Section 11166 shall be submitted on forms adopted by the Department of Justice after consultation with representatives of the various professional medical associations and hospital associations and county probation or welfare departments. Those forms shall be distributed by the agencies specified in Section 11165.9.

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[34] "If the terms of the statute are unambiguous, the court presumes the lawmakers meant what they said, and the plain meaning of the language governs." (*Estate of Griswold* (2001) 25 Cal.4th 904, 911.)

[35] The activity of training on the requirements of the Child Abuse and Neglect Reporting Act, is one that, while not explicitly required by the plain language of the statute, may be found to be one "of the most reasonable methods of complying with the mandate" during the parameters and guidelines part of the test claim process. California Code of Regulations, title 2, section 1183.1, subdivision (a)(4), requires the parameters and guidelines to contain a description of the reimbursable activities, including "those methods not specified in statute or executive order that are necessary to carry out the mandated program."

[36] As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, added by Statutes 1974, chapter 836, and amended by Statutes 1977, chapter 958.

The Commission finds that agencies specified in section 11165.9 did not have a duty to distribute the state-issued "Suspected Child Abuse Report" (Form SS 8572), or any other child abuse reporting form, prior to Statutes 1977, chapter 958. Therefore, the Commission finds that Penal Code section 11168, as pled, mandates a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters.

(C) Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction: Penal Code Section 11165.9:

Penal Code section 11165.9,[37] as pled, requires:

> Reports of suspected child abuse or neglect shall be made by mandated reporters to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department. It does not include a school district police or security department. Any of those agencies shall accept a report of suspected child abuse or neglect whether offered by a mandated reporter or another person, or referral by another agency, even if the agency to whom the report is being made lacks subject matter or geographical jurisdiction to investigate the reported case, unless the agency can immediately electronically transfer the call to an agency with proper jurisdiction. When an agency takes a report about a case of suspected child abuse or neglect in which that agency lacks jurisdiction, the agency shall immediately refer the case by telephone, fax, or electronic transmission to an agency with proper jurisdiction.

As discussed above, the prior law of Penal Code section 11161.5, subdivision (a), required the mandated reporters to report child abuse "by telephone and in writing, within 36 hours, to both the local police authority having jurisdiction and to the juvenile probation department; or in the alternative, either to the county welfare department, or to the county health department."

Thus, police, sheriff's, probation, and county health and welfare departments were required to accept mandated child abuse reports under prior law;[38] however, one aspect of Penal Code section 11165.9 creates a new duty. Now, local police, sheriff's, probation or county welfare departments, *even when they lack jurisdiction* over the reported incident "shall accept a report of suspected child abuse or neglect whether offered by a mandated reporter or another person, or referral by another agency" unless they take action to immediately transfer the telephone call to the proper agency. Otherwise, they must accept the report, and then forward it "immediately" by telephone, fax or electronic transmission to the proper agency. Prior law placed the burden solely on the mandated reporter to file the report with an agency with proper jurisdiction. With the change made by Statutes 2000, chapter 916, a local police, sheriff's, probation or county welfare department with improper jurisdiction must take affirmative steps to accept and refer a

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[37] As added by Statutes 2000, chapter 916. Derived from former Penal Code section 11165.

[38] Former Penal Code section 11161.5, subdivision (a).

child abuse report, rather than simply telling a caller that they have contacted the wrong department. Therefore, the Commission finds that Penal Code section 11165.9, as added by Statutes 2000, chapter 916, mandates a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:
Penal Code Section 11166, Subdivision (h):[39]

Penal Code section 11166, subdivision (h), as pled, requires reporting from the county probation or welfare departments to the law enforcement agency with jurisdiction, and to the district attorney's office. The law requires county welfare or probation departments to report by telephone, fax or electronic transmission "every known or suspected instance of child abuse or neglect" to the law enforcement agency with jurisdiction, the local agency responsible for investigation of Welfare and Institutions Code section 300 cases (such as a child protective services department), and to the district attorney's office. There is an exception to reporting cases to law enforcement and the district attorney when they only involve general neglect, or an inability to provide "regular care due to the parent's substance abuse." If an initial telephone report is made, a written report by mail, fax or electronic transmission must follow within 36 hours.

Statutes 2000, chapter 916, operative January 1, 2001, modified the reporting requirements by allowing the initial reports to be made by fax or electronic means, rather than initially by telephone. Thus, there is now the option of meeting the mandate requirements in a single step if the initial report is made by fax or electronic transmission. Statutes 2005, chapter 713, operative January 1, 2006, following the filing of the test claim, made the same change for reports from law enforcement agencies. This statute also re-lettered the subdivisions from (h) to (j).

The prior law of former section 11161.5, subdivision (a), required "cross-reporting" by county welfare or health departments to the local police authority with jurisdiction and juvenile probation departments, as follows:

> Whenever it is brought to the attention of a director of a county welfare department or health department that a minor has physical injury or injuries which appear to have been inflicted upon him by other than accidental means by any person, that a minor has been sexually molested, or that any injury prohibited by the terms of Section 273a has been inflicted upon a minor, he shall file a report

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[39] Subsequent amendments (not pled) re-lettered subdivision (h). The subdivision is now lettered (j). For consistency with the pleadings, the subdivision will be referred to as (h) in the discussion.

without delay with the local police authority having jurisdiction and to the juvenile probation department as provided in this section.

Thus, prior law did require county welfare departments to file a report of suspected child abuse or neglect "with the local police authority with jurisdiction," "without delay."[40] However, all of the other local child abuse cross-reporting duties were added by Statutes 1980, chapter 1071, or in later amendments.

The Commission finds that Penal Code section 11166[41] mandates a new program or higher level of service on county probation and welfare departments for the following activities, as of the beginning of the reimbursement period, July 1, 1999:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to

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[40] A common definition of the word "immediately," which is used in the current statute, is "without delay," which is used in the prior law. (American Heritage Dict. (4th ed. 2000).)

[41] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay."

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:
Penal Code Section 11166, Subdivision (i):[42]

Penal Code section 11166, subdivision (i) provides the requirement that law enforcement agencies must relay known or suspected child abuse and neglect reports by telephone to the Welfare and Institutions Code section 300 agency for the county, and to the district attorney's office, with an exception for reporting cases of general neglect to the district attorney. The law enforcement agency must also cross-report to the county welfare department all reports of suspected child abuse or neglect alleged to have occurred as a result of the action of a person responsible for the child's welfare. A written report by mail, fax or electronic transmission must follow any telephone report within 36 hours.

Statutes 2000, chapter 916, operative January 1, 2001, modified the reporting requirements by allowing the initial reports to be made by fax or electronic means, rather than initially by telephone. Thus, there is now the option of meeting the mandate requirements in a single step if the initial report is made by fax or electronic transmission. Statutes 2005, chapter 713, operative January 1, 2006, following the filing of the test claim, made the same change for reports from law enforcement agencies. This statute also re-lettered the subdivisions from (i) to (k).

The Commission finds that Penal Code section 11166, subdivision (i)[43] mandates a new program or higher level of service on city and county law enforcement agencies for the following activities, as of the beginning of the reimbursement period, July 1, 1999:

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[42] Subsequent amendments (not pled) re-lettered subdivision (i). The subdivision is now lettered (k). For consistency with the pleadings, the subdivision will be referred to as (i) in the discussion.

[43] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department.
- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

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

Receipt of Cross-Reports by District Attorney's Office: Penal Code Section 11166, Subdivisions (h) and (i):

The claimant also alleges that Penal Code section 11166, by requiring cross-reporting of suspected child abuse *to* the district attorney, imposes a consequential "duty of the District Attorney to receive, monitor or audit those reports."[44] The activity of "receiving" the suspected child abuse reports on the part of the district attorney is one that is implicit as a reciprocal duty in response to the requirement that law enforcement, probation and county welfare departments provide such reports. Therefore, the Commission finds that Penal Code section 11166 also mandates a new program or higher level of service, as follows:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b).

The test claim includes a declaration from the Los Angeles County District Attorney's Office, stating that the agency "is required to audit each case so reported and ensure that, pursuant to the test claim legislation, appropriate investigative agency's reports are completed by these agencies." As described by the California Supreme Court in *Dix v. Superior Court* (1991) 53 Cal.3d 442, 451, "[t]he prosecutor ordinarily has sole discretion to determine whom to charge, what charges to file and pursue, and what punishment to seek." The test claim statutes have not altered that level of independence, nor has the plain meaning of the test claim statutes required any new duties of the district attorney's office to monitor or audit the reports received. To the

[44] Claimant's February 15, 2002 Comments, page 14.

extent that such follow-up activities are necessary, they are part of the prosecutor's ordinary, discretionary, duty to determine whom and what to charge, as described in the *Dix* case.

Therefore, the Commission finds that the activities of monitoring and auditing the suspected child abuse reports, as alleged, are not required by the plain meaning of the test claim statutes, and they do not mandate a new program or higher level of service upon the district attorney's office.

Reporting to Licensing Agencies:
Penal Code Section 11166.2:

Penal Code section 11166.2, [45] as pled, "any agency specified in Section 11165.9 shall immediately or as soon as practically possible report by telephone to the appropriate licensing agency" when suspected child abuse or neglect "occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person." In addition, the reporting agency "shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information." Finally, the reporting "agency shall send the licensing agency a copy of its investigation report and any other pertinent materials."

Statutes 2001, chapter 133, operative July 31, 2001, following the filing of the test claim, modified the reporting requirements by allowing agencies to make the initial reports by fax or electronic means, rather than initially by telephone. Thus, reporting agencies now have the option of meeting the mandate requirements in a single step if they make the initial report by fax or electronic transmission.

No cross-reports were required to be made to community care licensing or other licensing agencies under prior law. Therefore, the Commission finds Penal Code section 11166.2 mandates a new program or higher level of service, for the following new activity:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.
>
> As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.

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[45] As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

Additional Cross-Reporting in Cases of Child Death:
Penal Code Section 11166.9, Subdivisions (k) and (l):

Claimant also alleges in comments filed on February 15, 2002, at page 17, that new activities were required when Penal Code section 11166.9 was amended by Statutes 1999, chapter 1012, adding subdivisions (k) and (l).[46] Previously the code section addressed the statewide effort to identify and address issues related to child deaths, but did not require any mandatory activities of local government.

With the amendment by Statutes 1999, chapter 1012, Penal Code section 11166.9, subdivision (k) requires "Law enforcement and child welfare agencies shall cross-report all cases of child death suspected to be related to child abuse or neglect whether or not the deceased child has any known surviving siblings."

In addition, pursuant to subdivision (l), the county child welfare department must also create a record in a state reporting system regarding the case of a child death. Therefore, the Commission finds that Penal Code section 11166.9, subdivisions (k) and (l), mandates a new program or higher level of service, for the following new activities:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency.

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement.
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect.
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect.

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[46] As added by Statutes 1992, chapter 844 and amended by Statutes 1995, chapter 539; Statutes 1997, chapter 842; Statutes 1999, chapter 1012; Statutes 2000, chapter 916. This code section has since been renumbered Penal Code section 11174.34, by Statutes 2004, chapter 842, without amending the text. For consistency with the pleadings, the section will be referred to as 11166.9 in the discussion.

(D) Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Penal Code Sections 11165.12, 11166, Subdivision (a), 11169, Subdivision (a), and 11170; and the Automated Child Abuse Reporting System (ACAS): California Code of Regulations, Title 11, Sections 901, 902, and 903; and the "Child Abuse Investigation Report" Form SS 8583:

Penal Code section 11169, subdivision (a),[47] as pled, requires "[a]n agency specified in section 11165.9," to forward a written report to DOJ, by mail, fax or electronic transmission "of every case it investigates of known or suspected child abuse or neglect which is determined not to be unfounded," other than cases of general neglect. The reports are required to be in a form approved by DOJ.

Penal Code section 11165.12[48] provides the definitions of unfounded, substantiated and inconclusive reports. Each requires a determination "by the investigator who conducted the investigation." Unfounded reports -- those which have been found following an active investigation to be false, inherently improbable, the result of an accidental injury, or otherwise not satisfying the statutory definition of child abuse and neglect -- are not to be reported to DOJ. Thus, only substantiated and inconclusive reports are to be forwarded to DOJ, pursuant to section 11169, subdivision (a), as described above.

California Code of Regulations, title 11, section 901, provides definitions for the Automated Child Abuse System, or ACAS. Section 902 states the purpose of ACAS "as the index of investigated reports of suspected child abuse received," and is a reference file "used to refer authorized individuals or entities to the underlying child abuse investigative files maintained at the reporting CPA."[49] The Commission finds that California Code of Regulations, title 11, sections 901 or 902, do not require any activities that are not otherwise described in statute, and thus do not mandate a new program or higher level of service.

Penal Code section 11169, subdivision (a) provides that "[t]he reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission." California Code of Regulations, title 11, section 903, designates the current form SS 8583 as "the standard reporting form for submitting summary reports of child abuse to DOJ," and describes mandatory information which must be included on the form "in order for it to be considered a "retainable report" by DOJ and entered into ACAS."

The prior law, former Penal Code section 11161.5, subdivision (a), required all written child abuse reports received by the police to be forwarded to the state, as follows:

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[47] As added by Statutes 1980, chapter 1071 and amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916.

[48] As added by Statutes 1987, chapter 1459 and amended by Statutes 1990, chapter 1330, Statutes 1997, chapter 842, and Statutes 2000, chapter 916.

[49] "CPA" refers to "child protective agency," which is defined in California Code of Regulations, title 11, section 901, subdivision (f), as referring back to the agencies listed in Penal Code section 11165.9.

> Copies of all written reports received by the local police authority shall be forwarded to the Department of Justice.

Thus, prior law only required a local police authority that received a written report of child abuse to forward a copy of the report to the state, as received.

The claimant further alleges that "investigation" is newly required by the test claim statutes and regulations, in order to complete Form SS 8583, pled as an executive order, for submittal to DOJ. The state agencies dispute that investigation is a new activity. DSS, in comments filed December 10, 2001, states: "Department staff believes that the requirement for the county welfare department to conduct an independent investigation in response to allegations of abuse and neglect is not a newly imposed duty." Neither DSS nor DOF's comments cite any provision of law demonstrating that independent investigation of child abuse reports was required by prior law.

Claimant correctly cites the 1999 *Alejo v. City of Alhambra* appellate court decision,[50] in which the court found that the duty to investigate reports of suspected child abuse and neglect is mandatory. The *Alejo* case concerned a claim of "negligence per se" against the city and the individual police officer for failing to investigate a report from a father that his three-year-old son was being physically abused by the mother's live-in boyfriend. The negligence per se doctrine is used to litigate situations where a violation of a statute or regulation ultimately leads to an injury of a type that the law was intended to prevent. In this case, the court found that the police violated a statute that required the investigation of child abuse reports, which led to the three-year-old child being further abused by the mother's boyfriend. First, the court determined that the police have no general duty to investigate individual reports of child abuse or neglect:

> We acknowledge, as a general rule one has no duty to come to the aid of another. (*Williams v. State of California* (1983) 34 Cal.3d 18, 23 [192 Cal.Rptr. 233, 664 P.2d 137].) Accordingly, there is no duty owed by police to individual members of the general public because "[a] law enforcement officer's duty to protect the citizenry is a general duty owed to the public as a whole." (*Von Batsch v. American Dist. Telegraph Co.* (1985) 175 Cal.App.3d 1111, 1121 [222 Cal.Rptr. 239].) Therefore, absent a special relationship or a statute creating a special duty, the police may not be held liable for their failure to provide protection. (*Id.* at p. 1122.)[51]

Since the court determined that the police have a general duty to protect the public at large, but not a duty to protect specific individuals in the absence of another statute, the opinion then examines whether any specific statute was violated by the police for failing to investigate the report of child abuse. The court determined that Penal Code section 11166, subdivision (a), "creates such a duty."[52]

> As we read section 11166, subdivision (a), it imposes two mandatory duties on a police officer who receives an account of child abuse.

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[50] *Alejo v. City of Alhambra* (1999) 75 Cal.App.4th 1180.

[51] *Id.* at page 1185.

[52] *Ibid.*

> Although section 11166, subdivision (a) does not use the term "investigate," *it clearly envisions some investigation in order for an officer to determine whether there is reasonable suspicion to support the child abuse allegation and to trigger a report to the* county welfare department and the district attorney under section 11166, subdivision (i) and to the *Department of Justice under section 11169, subdivision (a).* The latter statute provides in relevant part: "A child protective agency shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse which is determined not to be unfounded .... A child protective agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is not unfounded, as defined in Section 11165.12." An "unfounded" report is one "which is determined by a child protective agency investigator to be false, to be inherently improbable, to involve an accidental injury, or not to constitute child abuse, as defined in Section 11165.6." (§ 11165.12, subd. (a).) "Child abuse" is defined in section 11165.6 as "a physical injury which is inflicted by other than accidental means on a child by another person."
>
> ¶...¶
>
> Contrary to the city's position, the duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse. The language of the statute, prior cases and public policy all support this conclusion.[53]

Thus, the court finds that the test claim statutes do mandate investigation, and the Commission must follow this statement of law when reaching its conclusions in this test claim. However, the court was not examining the law from a mandates perspective, and made the finding based on current law. For its purposes, the court had no need to determine whether the earlier versions of the child abuse reporting law initially created the duty to investigate.

The investigation activity identified in the test claim is one that is necessary in order to complete the state "Child Abuse Investigation Report" Form SS 8583. Penal Code section 11169, subdivision (a), as added by Statutes 1980, chapter 1071, and substantively amended by Statutes 1985, chapter 1598, provides that the "agency specified in Section 11165.9" must first conduct an active investigation to determine whether the child abuse or severe neglect "report is not unfounded" before sending a completed report form to the state.[54] No earlier statutes required any determination of the validity of a report of child abuse or neglect before completing a child abuse investigative report form and forwarding it to the state. Therefore, the Commission finds that an investigation sufficient to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive, as defined by Penal Code section 11165.12, is newly mandated by Penal Code section 11169, subdivision (a), as described by the court in *Alejo*.[55]

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[53] *Id.* at pages 1186-1187. [Emphasis added.]

[54] Penal Code section 11169.

[55] *Alejo v. City of Alhambra, supra*, 75 Cal.App.4th 1180, 1186.

The Commission finds that Penal Code section 11169, subdivision (a), the California Code of Regulations, title 11, section 903, and the state "Child Abuse Investigation Report" Form SS 8583, mandate a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.
- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission.

(E) Notifications Following Reports to the Child Abuse Central Index

Penal Code Section 11169, Subdivision (b):

Penal Code section 11169, subdivision (b), as amended by Statutes 2000, chapter 916, for the first time requires that when "an agency specified in section 11165.9," forwards a report of suspected child abuse or neglect to DOJ:

> the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index. The notice required by this section shall be in a form approved by the Department of Justice. The requirements of this subdivision shall apply with respect to reports forwarded to the department on or after the date on which this subdivision becomes operative.

DSS's December 10, 2001 comments concur with the claimant that written notification is a new activity, but disputes the claim for reimbursement based upon the existing funding scheme. DOF's comments on the test claim filing similarly acknowledge "that this particular requirement was added to the child abuse reporting scheme after 1975, and that it may result in trace cost increases to the claimant," but concludes that such costs are subject to a federal-state-local funding ratio and "not subject to state subvention."

The Commission finds that the statute requires an entirely new duty that was not mandated by prior law. Therefore, the Commission finds that the plain language of Penal Code section 11169, subdivision (b), mandates a new program or higher level of service, for the following new activity:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.

The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

Penal Code Section 11170:

Penal Code section 11170[56] describes the duties of the DOJ to maintain the Child Abuse Central Index and make reports available. It refers to reports made pursuant to Penal Code section 11169. As described above, Penal Code section 11169 requires reports to be made by "an agency specified in Section 11165.9." When "submitting agency," "investigating agency" or similar terms are used in Penal Code section 11170, the statute refers back to the agencies that submitted the initial Child Abuse Investigation Reports pursuant to section 11169—which in turn are the agencies identified in Penal Code section 11165.9.

The pre-1975 law of former Penal Code section 11161.5 provided that if the DOJ records resulted in reports or information being returned to the reporting agency, the reports received were required to be made available to specified individuals "having a direct interest in the welfare of the minor" and others, including probation and child welfare departments, as follows:

> Reports and other pertinent information received from the department shall be made available to: any licensed physician and surgeon, dentist, resident, intern, podiatrist, chiropractor, or religious practitioner with regard to his patient or client; any director of a county welfare department, school superintendent, supervisor of child welfare and attendance, certificated pupil personnel employee, or school principal having a direct interest in the welfare of the minor; and any probation department, juvenile probation department, or agency offering child protective services.

Penal Code section 11170, subdivision (b)(1), requires that after information is received by "an agency that submits a report pursuant to Section 11169" from the DOJ "that is relevant to the known or suspected instance of child abuse or severe neglect reported by the agency," "[t]he agency shall make that information available to the reporting medical practitioner, child custodian, guardian ad litem" or appointed counsel, "or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect." While the requirement is similar to prior law, there was no duty in prior law for the reporting agency to make reports and information available to the child custodian, guardian ad litem, appointed counsel or licensing agency. Therefore, the Commission finds that Penal Code section 11170, subdivision (b)(1) mandates a new program or higher level of service for the following activity:

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[56] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996, chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.

Another new provision, Penal Code section 11170, subdivision (b)(2) creates a duty for the agency that investigated a mandated report of child abuse to report back to the mandated reporter on the conclusion of the investigation. Penal Code section 11170, subdivision (b)(2) refers to the investigating agency of a report made pursuant to Penal Code section 11166, subdivision (a), which in turn requires mandated reports be made to agencies specified in section 11165.9. There was no duty in prior law for agencies listed in 11165.9 to provide such information, therefore, the Commission finds that Penal Code section 11170, subdivision (b)(2), mandates a new program or higher level of service for the following activity:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.

Penal Code section 11170, subdivision (b)(5), now numbered (b)(6),[57] requires the DOJ to make information available to "investigative agencies or probation officers, or court investigators" "responsible for placing children or assessing the possible placement of children" regarding any known or suspected child abusers residing in the home. When such information is received by an investigating agency, the statute requires that the agency notify the person that they are in the Child Abuse Central Index. There was no duty in prior law for the investigating agency to provide such information; therefore, the Commission finds that Penal Code section 11170, subdivision (b)(5), now (b)(6), mandates a new program or higher level of service for the following activity:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependant children. The notification shall include the name of the reporting agency and the date of the report.

Claimant alleges that there is a new program or higher level of service required by Penal Code section 11170, subdivision (b)(6)(A), now renumbered (b)(8)(A).[58] The subdivision, as pled,

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[57] This subdivision was renumbered by Statutes 2004, chapter 842.

[58] This subdivision was renumbered by Statutes 2004, chapter 842.

provides that an investigating party, including any agency named in section 11169 that is required to make reports to the Child Abuse Central Index (these are the agencies receiving child abuse and neglect reports pursuant to section 11165.9), as well as district attorney's offices, and county licensing agencies, that receives information from the state Child Abuse Central Index is:

> responsible for obtaining the original investigative report from the reporting agency, and for drawing independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child.

The Commission finds that the words "responsible for" in this statute are vague and ambiguous, and may be interpreted alternatively as either mandatory (e.g. "investigators *shall obtain* the original report,") or discretionary, (e.g. if the investigator finds it necessary for the investigation, they are to obtain the original report from the local reporter, rather than from the state.) Therefore it is necessary to look at extrinsic evidence of legislative intent.[59] The statutory language was added by Statutes 1990, chapter 1330 (Sen. Bill No. (SB) 2788), as double joined with Statutes 1990, chapter 1363 (Assem. Bill No. (AB) 3532.) The legislative history for SB 2788 yields a reading of "responsible for" as a mandatory term. Specifically, the Assembly Public Safety Committee, Republican Analysis, (Reg. Sess. 1989-1990) on SB 2788, version dated August 28, 1990, states:

> this bill would *require* any appropriate person or agency responsible for child care oversight to, upon notification that a report exist[s], seek the original information pertaining to the incident and make an independent decision on the merits of the report for investigation, prosecution or licensure determination. [Emphasis added.][60]

Therefore, the Commission finds that Penal Code section 11170, subdivision (b)(6)(A), now (b)(8)(A), mandates a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department, county licensing agency, or district attorney's office shall:*

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[59] "Because the words themselves provide no definitive answer, we must look to extrinsic sources." *People v. Woodhead* (1987) 43 Cal.3d 1002, 1008.

[60] The court in *Kaufman & Broad Communities, Inc. v. Performance Plastering, Inc.* (2005) 133 Cal.App.4th 26, 31, "set forth a list of legislative history documents that have been recognized by the California Supreme Court or this court as constituting cognizable legislative history," including reports of the Assembly Committee on Public Safety (*supra* at p. 33.)

Further, although an author's letter to the Governor is not a reliable form of legislative history on its own, Sen. Newton R. Russell's August 31, 1990 letter to the Governor is consistent with the committee analysis cited above: "SB 2788 will also insert language stating that all authorized persons and agencies, if conducting either child abuse or child care licensing investigation, and having access to information form the CACI, are required to obtain, and make independent conclusions from, the original child abuse report." [Emphasis in original.]

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index.

Penal Code section 11170, subdivision (c) requires that the DOJ provide information from the Child Abuse Central Index "to any agency responsible for placing children pursuant to ...the Welfare and Institutions Code," section 305 et seq., "upon request," when relevant to a child's potential "placement with a responsible relative pursuant to" Welfare and Institutions Code sections 281.5, 305, and 361.3.

Welfare and Institutions Code section 305 et seq. refers to temporary custody and detention of dependent children. Welfare and Institutions Code section 281.5 refers to placement by a probation officer; section 305 refers to temporary custody by "any peace officer";[61] and section 361.3 concerns placement with a relative by "the county social worker and court." Thus, when any law enforcement agency, probation department, or child welfare department receives information regarding placement of a child with a relative from DOJ, as described in Penal Code section 11170, subdivision (c), the agency receiving the information is statutorily obligated to notify the individual "that he or she is in the index." There was no duty in prior law to provide such information; therefore, the Commission finds that Penal Code section 11170, subdivision (c), mandates a new program or higher level of service for the following activity:

> *Any city or county law enforcement agency, county probation department, or county welfare department shall:*
>
> - Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement.

Also, the claimant, at page 34 of the test claim filing, alleges that Penal Code section 11170, subdivision (d) requires that the claimant "provide certain information when necessary for out-of-state law enforcement agencies." The Commission finds that the subdivision is directed solely to "the department," which, when used through the rest of section 11170, refers to the state Department of Justice. The context of subdivision (d) does not suggest a different usage was intended.[62] Therefore the Commission finds that Penal Code section 11170, subdivision (d), does not mandate a new program or higher level of service.

Similarly, claimant alleges a mandate from Penal Code section 11170, subdivision (e), which provides that an individual may make a request to DOJ to "determine if he or she is listed in the

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[61] Peace officers are defined at Penal Code section 830 et seq.

[62] "Terms ordinarily possess a consistent meaning throughout a statute." *People v. Standish* (2006) 38 Cal.4th 858, 870.

Child Abuse Central Index." If they are listed, DOJ is required to provide "the date of the report and the submitting agency." Then "[t]he requesting person is responsible for obtaining the investigative report from the submitting agency pursuant to paragraph (13) of subdivision (a) of Section 11167.5." Penal Code section 11167.5 indicates that reports are available pursuant to the Public Records Act (Gov. Code, § 6250, et seq.) The duties expressed in Penal Code section 11170, subdivision (e) are imposed on the state or individuals; any related activities for local governments are required by prior law, specifically Government Code section 6253 of the Public Records Act, not the test claim statutes. Therefore, the Commission finds that Penal Code section 11170, subdivision (e), does not mandate a new program or higher level of service.

(F) Record Retention

Penal Code Section 11169, Subdivision (c):

Penal Code section 11169, subdivision (c), requires:

> Agencies shall retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice pursuant to subdivision (a) for the same period of time that the information is required to be maintained on the Child Abuse Central Index pursuant to this section. Nothing in this section precludes an agency from retaining the reports for a longer period of time if required by law.

The time for retention of records on the Child Abuse Central Index is controlled by Penal Code section 11170,[63] as follows:

> (3) Information from an inconclusive or unsubstantiated report filed pursuant to subdivision (a) of Section 11169 shall be deleted from the Child Abuse Central Index after 10 years if no subsequent report concerning the same suspected child abuser is received within that time period. If a subsequent report is received within that 10-year period, information from any prior report, as well as any subsequently filed report, shall be maintained on the Child Abuse Central Index for a period of 10 years from the time the most recent report is received by the department.

Reading the two sections together, the record retention period for each of the underlying local investigatory files is a minimum of 10 years, much longer if a subsequent report on the same suspected child abuser is received during the 10 year period. DSS and DOF dispute the claim for mandate reimbursement for record retention activities. DSS asserts that the duty to retain the child protective agency's investigative file documenting each investigation is not a new duty, citing Welfare and Institutions Code section 10851 and regulatory requirements for three years

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[63] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996, chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

of records retention.[64] DOF also cites the pre-existing three-year record retention requirement, and concludes that "the longer retention requirement for child abuse investigation records imposes no new costs, and may in fact avoid the costs of record destruction. Finally, if the records are stored electronically, a longer retention period should result in no additional costs whatsoever." The Commission notes that the Welfare and Institutions Code record retention requirement is only applicable to public social services records. Records required to be held by city police and county sheriff's departments are only subject to the more general Government Code sections 26202 and 34090, which allow counties and cities, respectively, to authorize destruction of records after two years.

Statutes 1997, chapter 842 added the records retention requirements to Penal Code sections 11169 and 11170, resulting in a longer records retention period than otherwise required by prior law; thus mandating a higher level of service. Therefore, the Commission finds that Penal Code section 11169, subdivision (c) mandates a new program or higher level of service, for the following:

> *Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:*
>
> - Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 8 years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.
>
> *A county welfare department shall:*
>
> - Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 7 years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.

Issue 3: Do the test claim statutes found to mandate a new program or higher level of service also impose costs mandated by the state pursuant to Government Code section 17514?

Reimbursement under article XIII B, section 6 is required only if any new program or higher level of service is also found to impose "costs mandated by the state." Government Code section 17514 defines "costs mandated by the state" as any *increased* cost a local agency is required to incur as a result of a statute or executive order that mandates a new program or higher level of service. The claimant alleges costs in excess of $200, the minimum standard at the time of filing the test claim, pursuant to Government Code section 17564.

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[64] DSS also cites the record retention requirement for juvenile courts (Welf. & Inst. Code, § 826), but it is irrelevant to the test claim allegations which address the records of the investigating agency, not those of the courts.

The only Government Code section 17556 exception that may apply to this test claim with respect to counties is subdivision (e), which provides, that "[t]he commission shall not find costs mandated by the state," if:

> ...
>
> (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate.

Both DSS and DOF's December 10, 2001 comments assert that there are state funds available that can be used for new state-mandated child abuse reporting-related activities. However, neither letter was specific in stating what funds were available for the activities.

On May 9, 2007, Commission staff requested that the state agencies provide additional information in this regard, to "identify what funds have been appropriated and allocated to each county for child abuse and neglect reporting and investigation services." On July 20, 2007, DOF filed a response to the request, stating that:

> Counties receive allocations from: 1) Title IV-E federal funds, 2) Temporary Assistance for Needy Families (TANF) block grants, 3) Title XIX Funds, 4) Title XX Funds, 5) Title IV-B Funds, and 6) the General Fund. Funds are appropriated in the annual Budget Act under Item 5180-151-0001. Additionally, transfer authority exists in other budget items that may be used for activities associated with ICAN. Attached for your reference is a compact disc (CD) containing the Budget Act appropriations (Item 5180-151-0001) for fiscal years 1999-2000 through 2006-2007. The sections contain the funds appropriated for Department of Social Services' local assistance programs. Please note that these appropriations do not specify the multiple programs or specific activities that may be funded with the appropriation.
>
> The following describes the purpose of the various funds allocated to the counties.
>
> - General Fund appropriations are used to match Title IV-E funds based on the 70/30 (state/county) share of nonfederal funds. Title IV-E funds and General Fund appropriations are also used to provide "augmentation funds" to counties beyond the predetermined formulas based on caseload. Augmentation funding occurs when a county has spent its share and additional money is needed to support County Welfare Services (CWS) programs.
> - TANF funds and county funds pay for emergency assistance, including investigation and crisis resolution activities performed by social workers.
> - Title IV-B funds are used to provide services and support to preserve families, protect children, and prevent child abuse and neglect.
> - Title IV-E funds can be used for case management and emergency assistance activities as well as training and professional development of a child welfare workforce. These funds are budgeted based on a county welfare department's

caseload and the number of social worker staff and clerical staff, using the specific county's salaries, benefits, and associated overhead costs.

- Title XIX funds are used for medical care assistance of CWS programs.
- Title XX funds are used to provide for more flexibility in the delivery of child welfare services. These funds are not used for medical care or employee wages.

DOF's CD also includes copies of the DSS County Fiscal Letters from 1999-2000 through 2006-2007, as well as a table summarizing county welfare funding for those fiscal years.

Despite all of the documentation provided, there is no evidence in the record to demonstrate that the mandated activities have been offset or funded by the state or federal government in a manner and amount "sufficient to fund the cost of the state mandate." On the contrary, Welfare and Institutions Code section 10101 indicates that "the state's share of the costs of the child welfare program shall be 70 percent of the actual nonfederal expenditures for the program or the amount appropriated by the Legislature for that purpose, whichever is less." Conversely, counties must have a share of costs for child welfare services of at least 30 percent of the nonfederal expenditures. Even the augmentation funds are only available, according to DOF's letter, "when a county has spent *its share* and additional money is needed." In addition, the funding information is limited to county welfare departments and does not include costs incurred by local law enforcement, when they perform the mandated activities identified.

DOF's December 10, 2001 comments cite the *County of Fresno, supra,* 53 Cal.3d. at page 487, to conclude that because test claim activities are jointly funded, "the test claim legislation is not subject to state subvention." The *County of Fresno* decision addressed a challenge to the constitutionality of Government Code section 17556, subdivision (d), which provides an exception to a finding of costs mandated by the state when the local government may pay for the new activities through service charges, fees, or assessments. In determining that the limit expressed by subdivision (d) was constitutional, the California Supreme Court stated that "the Constitution requires reimbursement only for those expenses that are recoverable solely from taxes." However, contrary to DOF's suggestion, the *County of Fresno* decision does not apply as this test claim does not have facts addressing available fees, service charges, or assessments for mandatory child abuse reporting.

Government Code section 17556, subdivision (e) requires that there must be "no net costs," or appropriated funds must be "*specifically intended* to fund the costs of the state mandate in an *amount sufficient* to fund the cost of the state mandate." To interpret the law as the December 10, 2001 state agency comments urge would render much of the language of Government Code section 17556, subdivision (e) meaningless. The Commission finds that section 17556, subdivision (e) does not apply to disallow a finding of costs mandated by the state, but that all claims for reimbursement for the approved activities must be offset by any program funds already received and applied to the program from non-local sources. There is no evidence that the counties are required to use the funds identified by DOF for the expenses of the mandated activities.

Thus, for the activities listed in the conclusion below, the Commission finds that the new program or higher level of service also imposes costs mandated by the state within the meaning

of Government Code section 17514, and none of the exceptions of Government Code section 17556 apply.

CONCLUSION

The Commission concludes that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

Distributing the Suspected Child Abuse Report Form:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)[65]

Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)[66]

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the

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[65] As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958.

[66] As added by Statutes 2000, chapter 916, operative January 1, 2001.

responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)[67]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[68]

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

  This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)[69]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[70]

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[67] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[68] *Ibid.*

[69] *Ibid.*

[70] *Ibid.*

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

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)[71]
- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)[72]
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)[73]

Receipt of Cross-Reports by District Attorney's Office:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subds. (h) and (i), now subds. (j) and (k).)[74]

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[71] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[72] *Ibid.*

[73] *Ibid.*

[74] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

Reporting to Licensing Agencies:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

  As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)[75]

Additional Cross-Reporting in Cases of Child Death:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[76]

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[77]
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[78]
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[79]

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[75] As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

[76] As amended by Statutes 1999, chapter 1012, operative January 1, 2000. This code section has since been renumbered as Penal Code section 11174.34, without amendment, by Statutes 2004, chapter 842.

[77] *Ibid.*

[78] *Ibid.*

[79] *Ibid.*

Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)[80]
- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)[81]

Notifications Following Reports to the Child Abuse Central Index

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)[82]
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)[83]

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[80] Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Regulation as filed and operative July 17, 1998.

[81] *Ibid.*

[82] As amended by Statutes 1997, chapter 842, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

[83] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986,

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)[84]

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependant children. The notification shall include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)[85]

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)[86]

Any city or county law enforcement agency, county probation department, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

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chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996, chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

[84] *Ibid.*

[85] As amended by Statutes 1997, chapter 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. This subdivision was renumbered by Statutes 2004, chapter 842.

[86] *Ibid.*

Record Retention

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 8 years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[87]

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 7 years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[88]

The Commission concludes that any test claim statutes, executive orders and allegations not specifically approved above, do not mandate a new program or higher level of service, or impose costs mandated by the state under article XIII B, section 6.

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[87] As amended by Statutes 1997, chapter 842.

[88] *Ibid.*

APPENDIX B –

SHERIFF CONTRACTS & INDIRECT COSTS SUPPORT

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ICRP Discussions with SCO

Subj: **Palmdale ICRP**
Date: 7/27/2015 10:54:20 A.M. Pacific Daylight Time
From: AChinnCRS@aol.com
To: DBrejnak@sco.ca.gov
CC: KJohnston@cityofpalmdale.org

Hi Doug,

In response to your question about the validity of including the 10% ICRP on our claims:

While it is true that the hourly rate includes Sheriff overhead, there is also additional City overhead that should be considered and included on top of that which is charged by LA Sheriff.

Please see the FY 10-11 Budget beginning on page 233.

http://www.cityofpalmdale.org/Portals/0/Documents/City%20Hall/Budget/10-11_adopted_budget.pdf

As can be seen in the Public Safety Budget, the city incurs additional costs related to the administration and support of the Sheriff contract. There are staff who administer the contract and billings as well as civilian staff who work in tandem with Sheriff to accomplish safety goals. Besides the staffing and other direct costs shown on the budget document, there is also city-wide overhead, such as Finance, City Clerk, HR, Legal and City Manager/Admin support that is not included in the budget. The cost allocation report done for 13-14 indicated that Citywide overhead is approximately $1,001,171 for the Public Safety Department

Also, in 2006, the City donated land for the construction of the new Sheriff's facility. All these things are additional overhead costs paid by the city to support the sheriff's charges. (see attached)

In addition to ongoing operating costs funded by the city, capital costs are also provided to support the facility and infrastructure required by the Sheriff's department.

In 2004, the City donated 11 acres of vacant land that was purchased by CRA in April 1997 for approximately $1.3 million. The City also provided infrastructure improvements of approximately $1.01 million.

In consideration of all these additional costs, we believe that it is reasonable to allow the default State 10% ICRP rate claimed.

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

Subj: **RE: Audit Status Update**
Date: 8/19/2015 2:51:49 P.M. Pacific Daylight Time
From: KJohnston@cityofpalmdale.org
To: DBrejnak@sco.ca.gov
CC: AChinnCRS@aol.com

Doug,

It seems unreasonable for you to disallow all indirect cost just because we contract out our law enforcement. The City places a lot of time in managing the contract and the City's Public Safety expenditures for FY2014-15 of $20,183.365 of which 97.9% is the contract cost. When preparing the City's 2013-14 cost allocation report, overhead of $1,001,171 was allocated to the Public Safety department. What would you need to allow the City to claim indirect cost based on this information?

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, August 17, 2015 3:01 PM
To: Karen Johnston
Subject: Audit Status Update

Hi Karen,

I just wanted to contact you and give you an update on the current audit status.

I have completed the staff interviews and the case file testing with the Sheriff's Department. The Sheriff was very accommodating and helpful during the audit, especially Sergeant Zarris. I have included a brief write-up of each of the issues to date in the attached word document. The issues are the same as previously discussed throughout the audit.

Annette just provided me with her basis for the amended claim figures. I will review them and provide you with the updated adjustment figures in the upcoming weeks. Once we have finalized our figures, we can discuss a date to schedule the exit conference.

Please let me know if you have any questions or comments concerning the audit. My office phone number has changed, it is now (916) 237-0702.

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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Subj: **Re: Indirect Costs - Palmdale**
Date: 3/2/2016 3:55:07 P.M. Pacific Standard Time
From: AChinnCRS@aol.com
To: DBrejnak@sco.ca.gov
CC: kjohnston@cityofpalmdale.org

No worries- thank you Doug.

Regarding your rational for not allowing overhead:

1) there is no duplication in the Sergeant position as the Supplemental Sergeant position in the ICRP is the Administrative Sergeant (Sergeant Zarris currently) --not the other Sergeants that would be reviewing and approving the reports that we can claimed costs for. Those "direct" Watch and Patrol Sergeants are already built into the contract deputy rates and are not individually itemized. Sergeant Zarris is the an overall administrator, not the watch Sergeant or Patrol Sergeants who reviews the Deputies daily reports. I verified this with him and you're welcome to do so as well.

2) Regarding the differences/fluctuations you are mentioning - can you verify that you are looking at the same fiscal year ICRPs? Each year, the cities, during their contract negotiations period, get to choose (like on a menu) what level of services they want for the year - so it's common to have variations in staffing. I noticed that when the economy was bad, may extra admin positions like Station Clerks and Admin Sergeants were no longer purchased by cities due to budget constraints - so early fiscal year ICRPS were higher than in more recent years.

3) There are definitely additional Sergeants and Deputies built into the contract - but NOT the positions that are shown and paid for separately in the contract. Each city I work with in LA county has different additional staffing that they purchase each year based on city budgetary and other priorities. It's clearly listed as separate items at the bottom of the contract if the city chooses to buy more administrative and supplemental staffing. So the ICRP rate calcs are valid and not duplicative of any direct costs.

4) Also in the calculation of the ICRPs as I sent for your review, the rates are based on and applied to the same base (dollars of direct staff charges) so there is not issue of misapplication of rate to direct cost base.

I hope my explanations are clear. We can discuss further during the meeting next week (though I won't be physically present - just conference call). However, we're both in the Sacramento area, so can meet if we need to discuss in more depth. Or wait for the IRC process, though I think we'd all prefer not to go that route.

Thanks again Doug. Happy travels!

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 3/2/2016 10:46:47 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> Hi Annette,
>
> Sorry it took me a few days to respond, I am currently out of the office this week. Issues with the ICRP are only secondary to the issue that indirect cost rates are to be applied only to claimant salary costs and the city only claimed contract services.
>
> The main problem with the ICRP is that these are all direct contract costs to the city not indirect costs. Furthermore, the city claimed costs for two positions (Sergeant and 56-Hour Deputy). These claimed positions were verified by two LASD time studies, my internal control review, the audit time surveys, and whatever interviews you performed to create the amended claim.
>
> Then in the 10/22/15 proposed ICRP, the city identifies three new additional positions (Sergeant, Watch Deputy,

Station Clerk). The 1/12/16 proposal increases to 7 different positions (2 Sergeant (SAO), 1 Sergeant Motor, 1 station clerk, and 3 watch deputies). It is very inconsistent.

Additionally, I have spoken with LASD contracts and they say the sergeant and 56-hour deputy positions already include overhead built into the contract rates. In the end I do not see any justification for the ICRP even if indirect costs were allowed to be applied to non salary costs.

I apologize for any grammar issues, I had to send this from my cell phone. If you have any questions, we can discuss them at the exit conference.

Thanks,

Doug

Sample LA Sheriff Contract

77166

CITY OF PALMDALE
CITY CLERK ORIGINAL

ATTACHMENT C

MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT BY AND BETWEEN COUNTY OF LOS ANGELES AND CITY OF PALMDALE

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ATTACHMENT A: Los Angeles County Sheriff's Department SH-AD 575 Deployment of Personnel form

MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT BY AND BETWEEN COUNTY OF LOS ANGELES AND CITY OF PALMDALE

This Municipal Law Enforcement Services Agreement (hereinafter referred to as "Agreement") is made and entered into this 1st day of September 2009 by and between the COUNTY OF LOS ANGELES, (hereinafter referred to as "County") and the CITY OF PALMDALE (hereinafter referred to as "City").

RECITALS

Whereas, the City is desirous of contracting with the County for the performance of law enforcement services by the Los Angeles County Sheriff's Department (hereinafter referred to as "Sheriffs Department"); and

Whereas, the County is agreeable to rendering such law enforcement services on the terms and conditions set forth in this Agreement; and

Whereas, such law enforcement services agreements are authorized and provided for by the provisions of Section 56 1/2 and 56 3/4 of the County Charter and California Government Code Section 51301.

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for good and valuable consideration, the parties mutually agree as follows:

1.0 SCOPE OF SERVICES

1.1 The County agrees, through the Sheriff of the County of Los Angeles (hereinafter referred to as "Sheriff"), to provide general law enforcement services within the corporate limits of the City to the extent and in the manner hereinafter set forth in this Agreement.

1.2 Except as otherwise specifically set forth in this Agreement, such services shall only encompass duties and functions of the type coming within the jurisdiction of and customarily rendered by the Sheriff under the County Charter and the statutes of the State of California, and under the City

municipal codes.

1.3 General law enforcement services performed hereunder may include, if requested by the City, supplemental security support, supplemental sworn officer support, and supplemental professional civilian support staff.

2.0 ADMINISTRATION OF PERSONNEL

2.1 During the term of this Agreement, the Sheriff or his designee shall serve as Chief of Police of the City and shall perform the functions of the Chief of Police at the direction of the City.

2.2 The rendition of the services performed by the Sheriffs Department, the standards of performance, the discipline of officers, and other matters incident to the performance of such services and the control of personnel so employed shall remain with the County.

2 3 In the event of a dispute between the parties to this Agreement as to the extent of the duties and functions to be rendered hereunder, or the minimum level or manner of performance of such service, the City shall be consulted and a mutual determination thereof shall be made by both the Sheriff and the City.

2.4 With regard to Sections 2.2 and 2.3 above, the Sheriff, in an unresolved dispute, shall have final and conclusive determination as between the parties hereto.

2.5 All City employees who work in conjunction with the Sheriffs Department pursuant to this Agreement shall remain employees of the City and shall not have any claim or right to employment, civil service protection, salary, or benefits or claims of any kind from the County based on this Agreement. No City employee as such shall become employees of the County unless by specific additional agreement in the form of a merger agreement which must be concurrently adopted by the City and the County.

2.6 For the purpose of performing services and functions, pursuant to this Agreement and only for the purpose of giving official status to the performance thereof, every County officer and/or employee engaged in performing any such service and function shall be deemed to be an

officer or employee of the City while performing such service for the City, as long as the service is within the scope of their duties performing law enforcement services pursuant to this Agreement.

2.7 The City shall not be called upon to assume any liability for the direct payment of any Sheriffs Department salaries, wages, or other compensation to any County personnel performing services hereunder for said City. Except as herein otherwise specified, the City shall not be liable for compensation or indemnity to any County employee or agent of the County for injury or sickness arising out of his/her employment as a contract employee of the City.

2.8 As part of its compliance with all applicable laws and regulations relating to employee hiring, the County agrees that the County Civil Service Rules to which it is subject and which prohibit discrimination on the basis of non-merit factors, shall for purposes of this Agreement be read and understood to prohibit discrimination on the basis of sexual orientation.

3.0 DEPLOYMENT OF PERSONNEL

3.1 Services performed hereunder and specifically requested by the City shall be developed in conjunction with the Sheriff and indicated on a Los Angeles County Sheriff's Department SH-AD 575 Deployment of Personnel form, attached hereto as Attachment A and incorporated herein by this reference.

3.2 A new SH-AD 575 Deployment of Personnel form shall be authorized and signed annually by the City and the Sheriff or his designee each July 1, and attached hereto as an Amendment to this Agreement.

3.3 Should the City request a change in level of service other than pursuant to the annual July 1 readjustment, an additional SH-AD 575 Deployment of Personnel form shall be signed and authorized by the City and the Sheriff or his designee and attached hereto as an Amendment to this Agreement.

3.4 The most recent dated and signed SH-AD 575 Deployment of Personnel form attached to this Agreement shall be the staffing level in effect between the County and the City.

3.5 The City is not limited to the services indicated in Attachment A, but the

City may also request any other service in the field of public safety, law, or related fields within the legal power of the Sheriff to provide. Such other services shall be reflected in an amended SH-AD 575 Deployment of Personnel form under the procedures set forth in Sections 3.2 and 3.3 above.

4.0 PERFORMANCE OF AGREEMENT

4.1 For the purpose of performing said general law enforcement services, County shall furnish and supply all necessary labor, supervision, equipment, communication facilities, and supplies necessary maintain the agreed level of service to be rendered hereunder.

4.2 Notwithstanding the foregoing, the City may provide additional resources for the County to utilize in performance of the services.

4.3 When and if both parties to this Agreement concur as to the necessity of maintaining a law enforcement headquarters or Sheriff's Department substation within the City which would not normally be provided by the Sheriff, the City shall furnish at its own cost and expense all necessary office space, and the Sheriff shall have authority to negotiate with the City regarding which entity shall pay for furniture and furnishings, office supplies, janitor service, telephone, light, water and other utilities.

4.4 It is expressly further understood that in the event a local office or building is maintained in said City, such local office or building may be used by the Sheriff in connection with the performance of his duties in territory outside of the City, provided, however, that the performance of such outside duties shall not be at any additional cost to the City.

4.5 Notwithstanding the foregoing, it is mutually agreed that in all instances where special supplies, stationery, notices, forms, and the like must be issued in the name of said City, the same shall be supplied by the City at its own cost and expense.

5.0 INDEMNIFICATION

5.1 The parties hereto have executed an Assumption of Liability Agreement approved by the Board of Supervisors on December 27, 1977, and/or a Joint

Indemnity Agreement approved by the Board of Supervisors on October 8, 1991. Whichever of these documents the City has signed later in time is currently in effect and hereby made a part of and incorporated into this Agreement as if set out in full herein.

5.2 The parties hereto have also executed a County-City Special Indemnity Agreement approved by the Board of Supervisors on August 25, 2009. This document is made a part of and incorporated into this Agreement as if set out in full herein.

5.3 In the event the Board of Supervisors later approves a revised Joint Indemnity Agreement and the City executes the revised agreement, the subsequent agreement as of its effective date shall supersede the agreement previously in effect between the parties hereto.

6.0 TERM OF AGREEMENT

6.1 The term of this Agreement shall be from September 1, 2009 through June 30, 2014, unless sooner terminated or extended as provided for herein.

6.2 At the option of the County Board of Supervisors and with the consent of the City Council, this Agreement may be renewed or extended for successive periods not to exceed five (5) years each.

6.3 Nine (9) months prior to the expiration of this Agreement, the parties shall meet and confer in good faith to discuss the possible renewal or extension of this Agreement pursuant to Section 6.2 above. The parties shall reach an agreement as to the terms of any renewal or extension period no later than six (6) months prior to the expiration of this Agreement. Absent mutual agreement by the parties within that time frame, this Agreement shall expire at the conclusion of the then-existing term.

7.0 RIGHT OF TERMINATION

7.1 Either party may terminate this Agreement as of the first day of July of any year upon notice in writing to the other party of not less than sixty (60) days prior thereto.

7.2 Notwithstanding any provision herein to the contrary, the City may terminate this Agreement upon notice in writing to the County given within sixty (60) days of receipt of written notice from the County of any increase in the

rate for any service to be performed hereunder, and in such an event this Agreement shall terminate sixty (60) calendar days from the date of the City's notice to the County.

7.3 This Agreement may be terminated at anytime, with or without cause, by either party upon written notice given to the other party at least one hundred eighty (180) days before the date specified for such termination.

7.4 In the event of a termination, each party shall fully discharge all obligations owed to the other party accruing prior to the date of such termination, and, except as otherwise provided herein, each party shall be released from all obligations which would otherwise accrue subsequent to the date of termination.

8.0 BILLING RATES

8.1 The City shall pay the County for the services provided under the terms of this Agreement at the rates set forth on Attachment A, Los Angeles County Sheriff's Department SH-AD 575 Deployment of Personnel form, as established by the County Auditor-Controller.

8.2 The rates set forth on Attachment A, Los Angeles County Sheriff's Department SH-AD 575 Deployment of Personnel form shall be readjusted by the County Auditor-Controller annually effective July 1 of each year, and attached hereto as an Amendment to this Agreement, to reflect the cost of such service in accordance with the policies and procedures for the determination of such rates as adopted by the County Board of Supervisors.

8.3 The City shall be billed based on the service level provided within the parameters of Attachment A, Los Angeles County Sheriff's Department SH-AD 575 Deployment of Personnel form.

8.4 The cost of other services requested pursuant to Section 3.5 of this Agreement and not set forth in Attachment A, Los Angeles County Sheriff's Department SH-AD 575 Deployment of Personnel form shall be determined by the Auditor-Controller in accordance with the policies and procedures established by the County Board of Supervisors.

9.0 PAYMENT PROCEDURES

9.1 The County, through the Sheriff, shall render to said City within ten (10) days after the close of each calendar month a summarized invoice which covers all services performed during said month, and said City shall pay County for all undisputed amounts within sixty (60) days after date of said invoice.

9.2 If such payment is not delivered to the County office which is described on said invoice within sixty (60) days after the date of the invoice, the County is entitled to recover interest thereon. For all disputed amounts, the City shall provide County with written notice of the dispute including the invoice date, amount, and reasons for dispute within ten (10) days after receipt of the invoice. The parties shall memorialize the resolution of the dispute in writing. For any disputed amounts, interest shall accrue if payment is not received within sixty (60) days after the dispute resolution is memorialized.

9.3 Interest shall be at the rate of ten percent (10%) per annum or any portion thereof, calculated from the last day of the month in which the services were performed, or in the case of disputed amounts, calculated from the date the resolution is memorialized.

9.4 Notwithstanding the provisions of California Government Code Section 907, if such payment is not delivered to the County office which is described on said invoice within sixty (60) days after the date of the invoice, or in the case of disputed amounts, from the date the resolution is memorialized, the County may satisfy such indebtedness, including interest thereon, from any funds of the City on deposit with the County without giving further notice to the City of the County's intention to do so.

10.0 NOTICES

Unless otherwise specified herein, all notices or demands required or permitted to be given or made under this Agreement shall be in writing and shall be hand delivered with signed receipt or mailed by first class registered or certified mail, postage prepaid, addressed to the parties at the following addresses and to the

attention of the person named. Addresses and persons to be notified may be changed by either party by giving ten (10) calendar days prior written notice thereof to the other party.

Notices to County of Los Angeles shall be addressed as follows:

Los Angeles County Sheriffs Department
Contract Law Enforcement Bureau
Attn: Unit Commander
4700 Ramona Boulevard
Monterey Park, California 91754
Phone #:
Fax

Notices to City of shall be addressed as follows:

City of Palmdale
Attn: Anne V. Ambrose
Address: 38300 Sierra Hwy., Palmdale, CA 93550
Phone #: (661) 267-5181
Fax #: (661) 267-5554

11.0 AMENDMENTS

All changes, modifications, or amendments to this Agreement must be in the form of a written Amendment duly executed by the County Board of Supervisors and an authorized representative of the City. Notwithstanding, the Sheriff or his designee is hereby authorized to execute on behalf of the County any Amendments and/or supplemental agreements referenced in Sections 1.3, 3.0, 4.3, 8.2, and 9.2 of this Agreement.

12.0 AUTHORIZATION WARRANTY

12.1 The City represents and warrants that the person executing this Agreement for the
City is an authorized agent who has actual authority to bind the City to each and every term, condition, and obligation of this Agreement and that all requirements of the City have been fulfilled to provide such actual authority.

12.2 The County represents and warrants that the person executing this Agreement for
the County is an authorized agent who has actual authority to bind the

County to each and every term, condition, and obligation of this Agreement and that all requirements of the County have been fulfilled to provide such actual authority.

13.0 ENTIRE AGREEMENT

This Agreement, Attachment A, and any executed Amendments thereto constitute the complete and exclusive statement of understanding of the parties which supersedes all previous agreements, written or oral, and all communications between the parties relating to the subject matter of this Agreement. No change to this Agreement shall be valid unless prepared pursuant to Section 11.0, Amendments, of this Agreement.

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MUNICIPAL LAW ENFORCEMENT SERVICES AGREEMENT
BY AND BETWEEN
COUNTY OF LOS ANGELES
AND CITY OF PALMDALE

IN WITNESS WHEREOF, the County of Los Angeles, by order of its Board of Supervisors, has caused this Agreement to be executed by the Chairman of said Board and attested by the Executive Officer-Clerk of the Board of Supervisors thereof, and the City has caused this Agreement to be executed on its behalf by its duly authorized representative.

COUNTY OF LOS ANGELES

By _____
DON KNABE
Chairman, Board of Supervisors

ATTEST:
SACHI HAMAI
Executive Officer-Clerk
Board of Supervisors

By _____
Deputy

OCT 28 2009

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

#19

AUG 25 2009

SACHI A. HAMAI
EXECUTIVE OFFICER

CITY OF PALMDALE

By _____
James C. Ledford, Jr., Mayor

ATTEST:

Victoria L. Hancock, CMC, City Clerk

APPROVED AS TO FORM:
ROBERT E. KALUNIAN
Acting County Counsel

By _____
Deputy County Counsel

APPROVED AS TO FORM:

Wm. Matthew Ditzhazy
City Attorney

11

LOS ANGELES COUNTY SHERIFF'S DEPARTMENT

CONTRACT CITY LAW ENFORCEMENT SERVICES

Service Level Authorization

CITY: ***Palmdale***

FISCAL YEAR: ***2009 - 2010*** **EFFECTIVE DATE:** ***7/1/2009***

CODE #	SERVICES	TOTAL SERVICE UNITS PURCHASED NEW	PREVIOUS	CHANGE	CONTRACT LAW USE ONLY
	DEPUTY SHERIFF SERVICE UNIT				
306	40 Hour	6.0000	6.0000		
307	56 Hour	36.0000	34.0000	2.0000	
308	70 Hour				
310	Non-Relief	1.0000	0.0000	1.0000	
	DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)				
301	40 Hour				
302	56 Hour				
303	70 Hour				
305	Non-Relief	1.0000	0.0000	1.0000	
	GROWTH DEPUTY, UNITS (Non-Relief Only)				
335	Deputy	14.0000	19.0000	-5.0000	
358	Deputy (with a dedicated vehicle)				
336	Deputy, B-1	1.0000	2.0000	-1.0000	
359	Deputy, B-1 (with a dedicated vehicle)				
	GRANT UNITS (Non-Relief Only)				
383	Deputy	3.0000	3.0000		
360	Deputy (with a dedicated vehicle)				
384	Deputy B-1	2.0000	2.0000		
361	Deputy B-1 (with a dedicated vehicle)				
	SUPPLEMENTAL POSITIONS (Non-Relief Only)				
342	Lieutenant				
353	Sergeant (SAO)	2.0000	3.0000	-1.0000	
348	Sergeant (Motor)	1.0000	0.0000	1.0000	
354	Watch Deputy				
305	Motor Deputy	5.0000	6.0000	-1.0000	
325	CSA				
347	Security Officer				
340	Law Enforcement Tech				
343	Operations Asst I				
344	Operations Asst II				
345	Operations Asst III				
351	Stn Clerk II	1.0000	1.0000		
329	Crime Analyst				
331	Custody Assistant				
	Other (Need to insert cost on Pg 2)				
ATTN:	**Routine City Helicopter Billing Agreement (Indicate)**	**YES**	**NO**		

SH-AD 575 (REV. 3/09)

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2009

SERVICE UNITS	COST PER UNIT			LIABILITY @ 6 %	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$226,392	6	1,370,352.00	82,221.12	1,452,573.12	2086	12,516	750,960	6.9960
56 Hour	$319,749	36	11,510,964.00	690,657.84	12,201,621.84	2920	105,120	6,307,200	58.7520
70 Hour	$399,686	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$207,629	1	207,629.00	12,457.74	220,086.74	1789	1,789	107,340	1.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$237,130	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$331,982	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$414,978	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$215,573	1	215,573.00	12,934.38	228,507.38	1789	1,789	107,340	1.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$142,446	14	1,994,244.00	119,654.64	2,113,898.64	1789	25,046	1,502,760	14.0000
Deputy (with dedicated vehicle)	$159,838	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$150,442	1	150,442.00	9,026.52	159,468.52	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$167,834	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$142,446	3	427,338.00	25,640.28	452,978.28	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$159,838	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1	$150,442	2	300,884.00	18,053.04	318,937.04	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$167,834	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$223,475	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$185,881	2	371,762.00	N/A	371,762.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$196,106	1	196,106.00	11,766.36	207,872.36	1789	1,789	107,340	1.0000
Watch Deputy	$146,739	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$215,573	5	1,077,885.00	64,671.90	1,142,536.90	1789	8,945	536,700	5.0000
CSA	$51,713	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$62,165	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$79,191	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$70,909	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$88,083	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$100,868	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$65,582	1	65,582.00	N/A	65,582.00	1789	1,789	107,340	1.0000
Crime Analyst	$99,343	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,727	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$17,888,741.00						
			LIABILITY @ 6% =	$1,047,083.82					
			TOTAL ESTIMATED COST		$18,935,824.82				

	HOURS	MINUTES	PERSONNEL
DEPUTY	158,783	9,526,980	88.7480
DEPUTY, B-1	7,156	429,360	4.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

REV 3/09

LOS ANGELES COUNTY SHERIFF'S DEPARTMENT

CONTRACT CITY LAW ENFORCEMENT SERVICES

DEPLOYMENT SURVEY

EFFECTIVE DATE: 7/1/2009 City: Palmdale

SERVICE UNIT	TOTAL UNITS PURCHASED	DEPLOYMENT										TOTAL UNITS ASSIGNED
		GENERAL LAW			TRAFFIC LAW			DEP MOTOR	SPECIAL ASSIGN.	D.B.	TEAM LDR	
		EM	DAY	PM	EM	DAY	PM					
DEPUTY, GENERALIST												
40 Hour	6								6			6
56 Hour	36	7	10	12	2	4	1					36
70 Hour	0											0
Non-Relief	1		1									1
Motor	5							5				5
DEPUTY, BONUS I												
40 Hour	0											0
56 Hour	0											0
70 Hour	0											0
Non-Relief	1									1		1
GROWTH DEPUTY												
Deputy	14	1	2	4	1	1	3		2			14
Deputy, Dedicated Veh.	0											0
B-1	1									1		1
B-1, Dedicated Veh.	0											0
GRANT DEPUTY												
Deputy	3				1		2					3
Deputy, Dedicated Veh	0											0
B-1	2								2			2
B-1, Dedicated Veh.	0											0

*NOT License Detail and Crossing Guard are billed on an hourly basis and billed monthly as service is provided.

License Detail processes business license & renewal applications: Yes No

License Detail acts on violations observed within the city: Yes No

REPORT PREPARED BY: ROSS, D. SGT DATE: 8-18-9

APPROVED BY: STATION COMMANDER DATE: 8/18/09

CITY APPROVAL BY: DATE: 8-19-09

CITY OFFICIAL "I certify that I am authorized to make this change on behalf of the City"

PROCESSED AT CLEB BY: DATE: 9/3/09

	YES	NO
BILLING MEMO REQUIRED:	✓	
"BLUE" REQUIRED:	✓	
MINUTE PROGRAM:	✓	

LA Sheriff

Cost Schedules

Patrol Officer Rate

FY 1999-00 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$231{,}560}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$231{,}560}{2912 \text{ hrs/year}} = \frac{\mathbf{\$79.52}}{\text{Hour}}$$

Rate includes a county assessed 6% Liability Insurance Surcharge

ATTACHMENT A

COUNTY OF LOS ANGELES

SHERIFF'S DEPARTMENT
"A Tradition of Service"

CONTRACT CITY LAW ENFORCEMENT RATES
FISCAL YEAR 1999-2000
AS PUBLISHED BY THE AUDITOR-CONTROLLER

Deputy Sheriff Service Unit			
One Deputy, No-Relief	$139,142	8,348.52	$147,490.52
One Deputy, 40 Hour	156,038	9,362.28	165,400.28
One Deputy, 56 Hour	218,453	13,107.18	231,560.18
One Deputy, 84 Hour	327,680	19,660.80	347,340.80
Two Deputy, 40 Hour	312,076	18,724.56	330,800.56
Two Deputy, 56 Hour	436,906	26,214.36	463,120.36
Deputy Sheriff Service Unit (Bonus 1)			
One Deputy, No -Relief	148,391	8,903.46	157,294.46
One Deputy, 40 Hour	166,410	9,984.60	176,394.60
One Deputy, 56 Hour	232,974	13,978.44	246,952.44
One Deputy, 84 Hour	349,461	20,967.66	370,428.66
Sergeant (Supplemental)	119,483	N/A	119,483.00
Supplemental Support Service Units			
Watch Deputy	97,289	5,837.34	103,126.34
Supervising Sheriff Stn Clerk	53,589	N/A	53,589.00
Station Clerk II	44,444	N/A	44,444.00
Intermediate Clerk	36,388	N/A	36,388.00
Law Enforcement Technician	51,047	3,062.82	54,109.82
Law Enforcement Tech / W Vehicle	52,993	3,179.58	56,172.58
Operations Assistant I	48,628	N/A	48,628.00
Operations Assistant II	60,228	N/A	60,228.00
Operations Assistant III	68,885	N/A	68,885.00
Crime Analyst	69,908	N/A	69,908.00
Custody Assistant	58,211	3,492.66	61,703.66
Security Assistant	42,285	2,537.10	44,822.10
Security Officer	61,864	3,711.84	65,575.84
Miscellaneous Service Units			
Catalina Island Deputy	135,758	8,145.48	143,903.48
Catalina PCO	40,477	2,428.62	42,905.62
Catalina CSO	23,754	1,425.24	25,179.24
S.T.A.R. Deputy (formerly SANE)	86,384	N/A	86,384.00
Crossing Guard (hourly)	9.96	0.60	10.56
License Detail (hourly)	57.28	3.44	60.72
Community Service Officer			
With Vehicle	30,226	1,813.56	32,039.56
Without Vehicle	24,775	1,486.50	26,261.50
Hourly, with vehicle	14.32	0.86	15.18
Hourly, without vehicle	11.71	0.70	12.41
Growth Deputy	92,790	5,567.40	98,357.40

CLEB:ER:03-01

Patrol Officer Rate

FY 2000-01 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$239{,}749 \text{ per patrol unit}}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$239{,}749}{2912 \text{ hrs/year}} = \frac{\mathbf{\$82.33}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

ATTACHMENT 1

COUNTY OF LOS ANGELES

SHERIFF'S DEPARTMENT

"A Tradition of Service"

Since 1850

CONTRACT CITY LAW ENFORCEMENT RATES

FISCAL YEAR 2000-2001

AS PUBLISHED BY THE AUDITOR-CONTROLLER

SERVICE UNIT	YEARLY RATE	LIABILITY @ 6.90%	TOTAL
Deputy Sheriff Service Unit			
One Deputy, No-Relief	$144,082	8,643.72	$152,705.72
One Deputy, 40 Hour	161,556	9,693.36	171,249.36
One Deputy, 56 Hour	226,178	13,570.68	239,748.68
One Deputy, 70 Hour	282,722	16,963.32	299,685.32
One Deputy, 84 Hour	339,267	20,356.02	359,623.02
Two Deputy, 40 Hour	323,111	19,386.66	342,497.66
Two Deputy, 56 Hour	452,356	27,141.36	479,497.36
Deputy Sheriff Service Unit (Bonus 1)			
One Deputy, No-Relief	153,340	9,200.40	162,540.40
One Deputy, 40 Hour	171,960	10,317.60	182,277.60
One Deputy, 56 Hour	240,744	14,444.64	255,188.64
One Deputy, 70 Hour	300,930	18,055.80	318,985.80
One Deputy, 84 Hour	361,116	21,666.96	382,782.96
Supplemental Support Service Units			
Captain	173,372	N/A	173,372.00
Lieutenant	138,382	N/A	138,382.00
Sergeant (Supplemental)	122,013	N/A	122,013.00
Sergeant (Motor)	128,601	7,716.06	136,317.06
Watch Deputy	99,279	5,956.74	105,235.74
Miscellaneous Service Units			
Catalina Island Deputy	144,988	8,699.28	153,687.28
Catalina PCO	45,041	2,702.46	47,743.46
Catalina CSO	26,808	1,608.48	28,416.48
S.T.A.R. Deputy (formerly SANE)	89,507	N/A	89,507.00
Crossing Guard (hourly)	9.95	0.60	10.55
License Detail (hourly)	55.75	3.35	59.10
Growth Deputy	95,108	5,706.48	100,814.48
Growth Deputy, S-1	102,078	6,124.68	108,202.68

CLSS.ER-02-15-00

Patrol Officer Rate

FY 2001-02 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$245{,}569}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$245{,}569}{2912 \text{ hrs/year}} = \frac{\mathbf{\$84.33}}{\text{Hour}}^{*}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

ATTACHMENT 1

COUNTY OF LOS ANGELES

SHERIFF'S DEPARTMENT

"A Tradition of Service"

Since 1850

CONTRACT CITY LAW ENFORCEMENT RATES

FISCAL YEAR 2001-2002

AS PUBLISHED BY THE AUDITOR-CONTROLLER

Deputy Sheriff Service Unit			
Deputy, No-Relief	$147,560	8,853.60	$156,413.60
Deputy, 40 Hour	165,478	9,928.68	175,406.68
Deputy, 56 Hour	231,669	13,900.14	245,569.14
Deputy, 70 Hour	289,586	17,375.16	306,961.16
Deputy, 84 Hour	347,503	20,850.18	368,353.18
Deputy Sheriff Service Unit (Bonus 1)			
Deputy, No-Relief	156,280	9,376.80	165,656.80
Deputy, 40 Hour	175,257	10,515.42	185,772.42
Deputy, 56 Hour	245,360	14,721.60	260,081.60
Deputy, 70 Hour	306,700	18,402.00	325,102.00
Deputy, 84 Hour	368,040	22,082.40	390,122.40
Supplemental Support Service Units			
Captain	187,350	N/A	187,350.00
Lieutenant	143,626	N/A	143,626.00
Sergeant (Supplemental)	127,858	N/A	127,858.00
Sergeant (Motor)	134,707	8,082.42	142,789.42
Watch Deputy	103,218	6,193.08	109,411.08
Miscellaneous Service Units			
Catalina Island Deputy	147,924	8,875.44	156,799.44
Catalina PCO	47,490	2,849.40	50,339.40
Catalina CSO	27,560	1,653.60	29,213.60
S.T.A.R. Deputy	93,760	N/A	93,760.00
Crossing Guard (hourly)	10.37	0.62	10.99
License Detail (hourly)	61.86	3.71	65.57
Growth Deputy	99,834	5,990.04	105,824.04
Growth Deputy, E-1	107,157	6,429.42	113,586.42

CLEB:ER:09-05-01

Patrol Officer Rate

FY 2002-03 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$254{,}343}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$254{,}343}{2912 \text{ hrs/year}} = \frac{\mathbf{\$87.34}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

ATTACHMENT 1

COUNTY OF LOS ANGELES

SHERIFF'S DEPARTMENT
" A Tradition of Service"
Since 1850

CONTRACT CITY LAW ENFORCEMENT RATES

FISCAL YEAR 2002-2003
AS PUBLISHED BY THE AUDITOR-CONTROLLER

SERVICE UNIT	YEARLY RATE	LIABILITY @ 6 %	TOTAL
Deputy Sheriff Service Unit			
One Deputy, No-Relief	$155,809	9,348.54	$165,157.54
One Deputy, 40 Hour	171,390	10,283.40	181,673.40
One Deputy, 56 Hour	239,946	14,396.76	254,342.76
One Deputy, 70 Hour	299,932	17,995.92	317,927.92
One Deputy, 84 Hour	359,919	21,595.14	381,514.14
Two Deputy, 40 Hour	342,780	20,566.80	363,346.80
Two Deputy, 56 Hour	479,892	28,793.52	508,685.52
Deputy Sheriff Service Unit (Bonus 1)			
One Deputy, No-Relief	165,254	9,915.24	175,169.24
One Deputy, 40 Hour	181,779	10,906.74	192,685.74
One Deputy, 56 Hour	254,491	15,269.46	269,760.46
One Deputy, 70 Hour	318,114	19,086.84	337,200.84
One Deputy, 84 Hour	381,737	22,904.22	404,641.22
Supplemental Support Service Units			
Captain	200,847	N/A	200,847.00
Lieutenant	150,055	N/A	150,055.00
Sergeant (Supplemental)	131,532	N/A	131,532.00
Sergeant (Motor)	144,165	8,649.90	152,814.90
Watch Deputy	109,112	6,546.72	115,658.72
Miscellaneous Service Units			
Catalina Island Deputy	159,807	9,588.42	169,395.42
Catalina PCO	50,594	3,035.64	53,629.64
Catalina CSO	35,547	2,132.82	37,679.82
S.T.A.R. Deputy (formerly SANE)		N/A	0.00
Crossing Guard (hourly)	10.61	0.64	11.25
License Detail (hourly)	71.08	4.26	75.34
Growth Deputy	106,496	6,389.76	112,885.76
Growth Deputy, B-1	114,511	6,870.66	121,381.66

CLEB:ER:04-15-02
ATTACHMENT 1A

COUNTY OF LOS ANGELES

Patrol Officer Rate

FY 2003-04 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$260{,}971 \text{ per patrol unit}}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$260{,}971}{2912 \text{ hrs/year}} = \frac{\mathbf{\$89.62}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

ATTACHMENT 1

COUNTY OF LOS ANGELES
SHERIFF'S DEPARTMENT
" A Tradition of Service"
Since 1850

CONTRACT CITY LAW ENFORCEMENT RATES

FISCAL YEAR 2003-2004
AS PUBLISHED BY THE AUDITOR-CONTROLLER

SERVICE UNIT	YEARLY RATE	LIABILITY @6%	TOTAL
Deputy Sheriff Service Unit			
One Deputy, No-Relief	$159,869	9,592.14	$169,461.14
One Deputy, 40 Hour	175,856	10,551.36	186,407.36
One Deputy, 56 Hour	246,199	14,771.94	260,970.94
One Deputy, 70 Hour	307,749	18,464.94	326,213.94
One Deputy, 84 Hour	369,298	22,157.88	391,455.88
Two Deputy, 40 Hour	351,713	21,102.78	372,815.78
Two Deputy, 56 Hour	492,398	29,543.88	521,941.88
Deputy Sheriff Service Unit (Bonus 1)			
One Deputy, No-Relief	169,047	10,142.82	179,189.82
One Deputy, 40 Hour	185,952	11,157.12	197,109.12
One Deputy, 56 Hour	260,332	15,619.92	275,951.92
One Deputy, 70 Hour	325,415	19,524.90	344,939.90
One Deputy, 84 Hour	390,498	23,429.88	413,927.88
Supplemental Support Service Units			
Captain	202,800	N/A	202,800.00
Lieutenant	149,863	N/A	149,863.00
Sergeant (Supplemental)	136,821	N/A	136,821.00
Sergeant (Motor)	144,224	8,653.44	152,877.44
Watch Deputy	111,692	6,701.52	118,393.52
Miscellaneous Service Units			
Catalina Island Deputy	163,486	9,809.16	173,295.16
Catalina PCO	52,406	3,144.36	55,550.36
Catalina CSA	36,851	2,211.06	39,062.06
S.T.A.R. Deputy (formerly SANE)*	101,153	N/A	101,153.00
Crossing Guard (hourly)	10.98	0.66	11.64
License Detail (hourly)	58.26	3.50	61.76
Growth Deputy	105,561	6,333.66	111,894.66
Growth Deputy, B-1	113,918	6,835.08	120,753.08

CLEB:JB04-10-03

CLEB:08-25-93

Patrol Officer Rate

FY 2004-05 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$262{,}842}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$262{,}842}{2912 \text{ hrs/year}} = \frac{\mathbf{\$90.26}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

HOURS OF SERVICE & ESTIMATED CHARGES

04-05

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED		LIABILITY @ 6%	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT	ANNUAL GOAL (HOURS)	ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$177,117	3	531,351.00	31,881.06	563,232.06	2088	6,264	375,840	3.5010
56 Hour	$247,984	7	1,735,748.00	104,144.88	1,839,892.88	2920	20,440	1,226,400	11.4240
70 Hour	$309,955	0	0.00	0.00	0.00	3650	0	0	0.0000
84 Hour	$371,946	0	0.00	0.00	0.00	4380	0	0	0.0000
Non-Relief	$161,016	3	483,048.00	28,982.88	512,030.88	1778	5,334	320,040	3.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$187,286	0	0.00	0.00	0.00	2088	0	0	0.0000
56 Hour	$262,200	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$327,750	0	0.00	0.00	0.00	3650	0	0	0.0000
84 Hour	$393,300	0	0.00	0.00	0.00	4380	0	0	0.0000
Non-Relief Motor	$170,260	2	340,520.00	20,431.20	360,951.20	1778	3,556	213,360	2.0000
Non-Relief	$170,260	1	170,260.00	10,215.60	180,475.60	1778	1,778	106,680	1.0000
GROWTH DEPUTY Non-Relief	$108,928	0	0.00	0.00	0.00	1778	0	0	0.0000
GROWTH DEPUTY, B-1 Non-Relief	$117,423	0	0.00	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$108,928	0	0.00	0.00	0.00	1778	0	0	0.0000
Deputy No Vehicle	$106,390	0	0.00	0.00	0.00	1778	0	0	0.0000
Deputy B-1	$117,423	0	0.00	0.00	0.00	1778	0	0	0.0000
Deputy B-1 No Vehicle	$114,885	0	0.00	0.00	0.00	1778	0	0	0.0000
Sergeant	$140,812	0	0.00	N/A	0.00	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$153,516	0	0.00	N/A	0.00	1778	0	0	0.0000
Sergeant	$140,812	1	140,812.00	N/A	140,812.00	1778	1,778	106,680	1.0000
Sergeant (Motor)	$148,415	0	0.00	0.00	0.00	1778	0	0	0.0000
Watch Deputy	$114,834	0	0.00	0.00	0.00	1778	0	0	0.0000
CSA With Vehicle	$46,482	0	0.00	0.00	0.00	1778	0	0	0.0000
CSA No Vehicle	$38,680	0	0.00	0.00	0.00	1778	0	0	0.0000
Security Officer	$69,445	0	0.00	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech / No Vehicle	$59,454	1	59,454.00	3,567.24	63,021.24	1778	1,778	106,680	1.0000
Law Enforcement Tech with Veh use	$62,042	0	0.00	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$56,628	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst II	$70,174	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst III	$80,357	0	0.00	N/A	0.00	1778	0	0	0.0000
Stn Clerk II	$52,389	0	0.00	N/A	0.00	1778	0	0	0.0000
Crime Analyst	$81,555	0	0.00	N/A	0.00	1778	0	0	0.0000
Custody Assistant	$66,184	0	0.00	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 2)	Unknown	0	0.00	0.00	0.00	1778	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$3,451,193.00						
			LIABILITY @ 6% =	$199,222.86					
			TOTAL ESTIMATED COST		$3,660,415.86				

	HOURS	MINUTES	PERSONNEL
DEPUTY	32,038	1,922,280	17.9250
DEPUTY, B-1	5,334	320,040	3.0000
LT/SERGEANT	1,778	106,680	1.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

** DOES NOT INCLUDE LIABILITY INSURANCE COSTS

REV: 4/04

Patrol Officer Rate

FY 2005-06 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$278{,}119}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$278{,}119}{2912 \text{ hrs/year}} = \frac{\mathbf{\$95.51}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

COUNTY OF LOS ANGELES

SHERIFF'S DEPARTMENT

"A Tradition of Service"
Since 1850

CONTRACT CITY LAW ENFORCEMENT RATES

Fiscal Year 2005 - 2006
AS PUBLISHED BY THE AUDITOR-CONTROLLER

SERVICE UNIT	YEARLY RATE	LIABILITY @ 6 %	TOTAL
Deputy Sheriff Service Unit			
One Deputy, No-Relief	$170,374	$10,222.44	$180,596.44
One Deputy, 40 Hour	187,412	11,244.72	198,656.72
One Deputy, 56 Hour	262,376	15,742.56	278,118.56
One Deputy, 70 Hour	327,971	19,678.26	347,649.26
One Deputy, 84 Hour	393,565	23,613.90	417,178.90
Two Deputy, 40 Hour	374,823	22,489.38	397,312.38
Two Deputy, 56 Hour	524,753	31,485.18	556,238.18
Deputy Sheriff Service Unit (Bonus 1)			
One Deputy, No-Relief	179,534	10,772.04	190,306.04
One Deputy, 40 Hour	197,488	11,849.28	209,337.28
One Deputy, 56 Hour	276,483	16,588.98	293,071.98
One Deputy, 70 Hour	345,603	20,736.18	366,339.18
One Deputy, 84 Hour	414,724	24,883.44	439,607.44
Supplemental Support Service Units			
Captain	219,001	N/A	219,001.00
Lieutenant	180,725	N/A	180,725.00
Sergeant (Supplemental)	150,591	N/A	150,591.00
Sergeant (Motor)	158,874	9,532.44	168,406.44
Watch Deputy	122,428	7,345.68	129,773.68
Miscellaneous Service Units			
Catalina Island Deputy	179,359	10,761.54	190,120.54
Catalina PCO	51,966	3,117.96	55,083.96
Catalina CSA	40,619	2,437.14	43,056.14
Crossing Guard (hourly)	11.26	0.68	11.94
License Detail (hourly)	67.01	4.02	71.03
Growth Deputy Items			
Growth Deputy	115,756	6,945.36	122,701.36
Growth Deputy (Dedicated Veh)	132,282	7,936.92	140,218.92
Growth Deputy, B-1	124,076	7,444.56	131,520.56
Growth Deputy, B-1 (Dedicated Veh)	140,602	8,436.12	149,038.12

CLEB:RAH:03-24-05

Patrol Officer Rate
FY 2006-07 Costs

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$292{,}335}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$292{,}335}{2912 \text{ hrs/year}} = \frac{\mathbf{\$100.39}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale July 1, 2006

SERVICE UNITS					YEARLY HOURS PER SERVICE UNIT			PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT								
40 Hour	$166,962	0	0.00	0.00	2088	0	0	0.0000
56 Hour	$275,768	31	8,548,528.00	$13,965.60	2920	60,520	5,431,200	50.5920
70 Hour	$344,735	0	0.00	0.00	3650	0	0	0.0000
Non-Relief	$179,085	4.7	841,540.10	80,901.41	1778	8,357	501,996	4.7080
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)								
40 Hour	$207,146	0	0.00	0.00	2088	0	0	0.0000
56 Hour	$299,664	0	0.00	0.00	2920	0	0	0.0000
70 Hour	$387,606	0	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$180,816	2	378,830.00	22,567.80	1778	3,556	213,360	2.0000
Non-Relief	$188,215	3	564,645.00	33,898.70	1778	5,334	320,040	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)								
Deputy	$124,169	17	2,119,873.00	$28,052.34	1778	80,226	1,813,680	17.0000
Deputy (with dedicated vehicle)	$140,664	2	281,328.80	16,878.68	1778	3,556	213,360	2.0000
Deputy B-1	$132,472	3	397,416.00	23,844.96	1778	5,334	320,040	3.0000
Deputy B-1 (with dedicated vehicle)	$148,667	0	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)								
Deputy	$124,169	4	466,676.00	20,800.58	1778	7,112	426,720	4.0000
Deputy (dedicated vehicle)	$140,664	1	140,664.00	8,439.84	1778	1,778	106,680	1.0000
Deputy B-1	$132,472	2	264,944.00	15,896.64	1778	3,556	213,360	2.0000
Deputy B-1 (dedicated vehicle)	$148,667	0	0.00	0.00	1778	0	0	0.0000
Sergeant	$161,857	0	0.00	N/A	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)								
Lieutenant	$184,181	0	0.00	N/A	1778	0	0	0.0000
Sergeant	$161,857	2	323,314.00	N/A	1778	3,556	213,360	2.0000
Sergeant (Motor)	$170,548	1	178,348.00	10,232.88	1778	1,778	106,680	1.0000
Watch Deputy	$150,031	0	0.00	0.00	1778	0	0	0.0000
CSA	$49,495	0	0.00	0.00	1778	0	0	0.0000
Security Officer	$55,077	0	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech	$67,542	0	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$62,011	0	0.00	N/A	1778	0	0	0.0000
Operations Asst II	$78,587	0	0.00	N/A	1778	0	0	0.0000
Operations Asst III	$88,055	0	0.00	N/A	1778	1,778	106,680	1.0000
Bus Clerk II	$87,356	1	57,364.00	N/A	1778	0	0	0.0000
Crime Analyst	$80,489	0	0.00	0.00	1778	0	0	0.0000
Cadetey Assistant	$75,706	0	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 2)	Lieutenant							
ESTIMATED COST FOR SERVICE UNITS **			$14,675,628.10					
			LIABILITY @ 6% =	$881,709.83				
			TOTAL ESTIMATED COST					

	HOURS		
DEPUTY	141,849	8,462,916	79.2925
DEPUTY, B-1	17,780	1,066,800	10.0000
LT/SERGEANT	5,334	320,040	3.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

REV 4/04

Patrol Officer Rate

FY 2007-08 Cost

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$314{,}189}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$314{,}189}{2912 \text{ hrs/year}} ** = \frac{\mathbf{\$107.89}}{\text{Hour}}$$

* Rate includes a county assessed 6% Liability Insurance Surcharge

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale July 1, 2007

SERVICE UNITS	COST PER UNIT	TOTAL UNITS PURCHASED	TOTAL COST	LIABILITY @6%	TOTAL COST INCLUDING LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$211,718	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$296,405	31	9,183,555.00	551,313.30	9,739,868.30	2920	90,520	5,431,200	50.5920
70 Hour	$370,507	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$192,471	7.7	1,482,026.70	88,921.60	1,570,948.30	1778	13,691	821,436	7.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$220,467	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$308,653	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$385,817	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$200,424	3	601,272.00	36,076.32	637,348.32	1778	5,334	320,040	3.0000
Non-Relief	$200,424	3	601,272.00	36,076.32	637,348.32	1778	5,334	320,040	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$134,396	18	2,419,128.00	145,147.68	2,564,275.68	1778	32,004	1,920,240	18.0000
Deputy (with dedicated vehicle)	$152,252	4	609,008.00	36,540.48	645,548.48	1778	7,112	426,720	4.0000
Deputy, B-1	$141,887	2	283,774.00	17,026.44	300,800.44	1778	3,556	213,360	2.0000
Deputy B-1 (with dedicated vehicle)	$159,743	0	0.00	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$134,396	4	537,584.00	32,255.04	569,839.04	1778	7,112	426,720	4.0000
Deputy (dedicated vehicle)	$152,252	1	152,252.00	9,135.12	161,387.12	1778	1,778	106,680	1.0000
Deputy B-1	$141,887	2	283,774.00	17,026.44	300,800.44	1778	3,556	213,360	2.0000
Deputy B-1 (dedicated vehicle)	$159,743	0	0.00	0.00	0.00	1778	0	0	0.0000
Sergeant	$173,943	0	0.00	N/A	0.00	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$209,270	0	0.00	N/A	0.00	1778	0	0	0.0000
Sergeant	$173,943	2	347,886.00	N/A	347,886.00	1778	3,556	213,360	2.0000
Sergeant (Motor)	$183,511	1	183,511.00	11,010.66	194,521.66	1778	1,778	106,680	1.0000
Watch Deputy	$138,862	0	0.00	0.00	0.00	1776	0	0	0.0000
CSA	$49,856	0	0.00	0.00	0.00	1778	0	0	0.0000
Security Officer	$97,869	0	0.00	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech	$69,296	0	0.00	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$65,994	0	0.00	N/A	0.00	1779	0	0	0.0000
Operations Asst II	$81,912	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst III	$93,817	0	0.00	N/A	0.00	1779	0	0	0.0000
Stn Clerk II	$61,053	1	61,053.00	N/A	61,053.00	1778	1,778	106,680	1.0000
Crime Analyst	$94,284	0	0.00	N/A	0.00	1779	0	0	0.0000
Custody Assistant	$80,653	0	0.00	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 7)	Unknown	0		0.00	0.00	1778	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$16,751,095.70						
			LIABILITY @ 6% =	$980,529.40					
				TOTAL ESTIMATED COST	$17,731,625.10				

	HOURS	MINUTES	PERSONNEL
DEPUTY	152,217	9,132,996	85.2920
DEPUTY, B-1	17,756	1,065,800	10.0000
LT/SERGEANT	5,334	320,040	3.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

Patrol Officer Rate

FY 2008-09 Cost

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$310{,}657}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$310{,}657}{2912 \text{ hrs/year}} = \frac{\mathbf{\$106.68}}{\text{Hour}}$$

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2008

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL COST	LIABILITY @ 6 %	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$221,920	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$310,687	34	10,563,358.00	633,801.48	11,197,159.48	2920	99,280	$,956,800	54.6720
70 Hour	$388,359	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$201,745	7.7	1,553,436.50	93,206.19	1,646,642.69	1515	13,976	838,530	7.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$230,858	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$323,201	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$404,001	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$209,871	6	1,259,226.00	75,553.56	1,334,779.56	1815	10,890	653,400	6.0000
Non-Relief	$209,871	0	0.00	0.00	0.00	1815	0	0	0.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$139,085	19	2,642,235.00	158,534.10	2,800,769.10	1815	34,485	2,069,100	19.0000
Deputy (with dedicated vehicle)	$156,835	0	0.00	0.00	0.00	1815	0	0	0.0000
Deputy, B-1	$146,894	2	293,788.00	17,627.28	311,415.28	1815	3,630	217,800	2.0000
Deputy B-1 (with dedicated vehicle)	$164,464	0	0.00	0.00	0.00	1815	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$139,085	3	417,195.00	25,031.70	442,226.70	1815	5,445	326,700	3.0000
Deputy (dedicated vehicle)	$156,835	0	0.00	0.00	0.00	1815	0	0	0.0000
Deputy B-1	$146,894	2	293,788.00	17,627.28	311,415.28	1815	3,630	217,800	2.0000
Deputy B-1 (dedicated vehicle)	$164,464	0	0.00	0.00	0.00	1815	0	0	0.0000
Sergeant	$181,978	0	0.00	N/A	0.00	1815	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$218,784	0	0.00	N/A	0.00	1815	0	0	0.0000
Sergeant	$181,978	3	545,934.00	N/A	545,934.00	1815	5,445	326,700	3.0000
Sergeant (Motor)	$191,985	0	0.00	0.00	0.00	1815	0	0	0.0000
Watch Deputy	$144,453	0	0.00	0.00	0.00	1815	0	0	0.0000
CSA	$50,846	0	0.00	0.00	0.00	1815	0	0	0.0000
Security Officer	$61,439	0	0.00	0.00	0.00	1815	0	0	0.0000
Law Enforcement Tech	$77,079	0	0.00	0.00	0.00	1815	0	0	0.0000
Operations Asst I	$70,075	0	0.00	N/A	0.00	1815	0	0	0.0000
Operations Asst II	$87,031	0	0.00	N/A	0.00	1815	0	0	0.0000
Operations Asst III	$99,685	0	0.00	N/A	0.00	1815	0	0	0.0000
Stn Clerk II	$64,815	1	64,815.00	N/A	64,815.00	1815	1,815	108,900	1.0000
Crime Analyst	$98,217	0	0.00	N/A	0.00	1815	0	0	0.0000
Custody Assistant	$85,684	0	0.00	0.00	0.00	1815	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1815	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$17,633,775.50						
			LIABILITY @ 6% =	$1,021,381.59					
			TOTAL ESTIMATED COST		$18,655,157.09				

	HOURS	MINUTES	PERSONNEL
DEPUTY	153.186	9,191,130	84.3720
DEPUTY, B-1	18.150	1,089,000	10.0000
LT/SERGEANT	5.445	326,700	3.0000
CSA	0	0	0.0000
CIVILIAN	1.815	108,900	1.0000

Patrol Officer Rate

FY 2009-10 Cost

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$319{,}749}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$319{,}749}{2912 \text{ hrs/year}} = \frac{\mathbf{\$109.80}}{\text{Hour}}$$

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2009

SERVICE UNITS				LIABILITY @ 5 %		YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$228,892	6	1,370,352.00	82,221.12	1,452,573.12	2086	12,516	750,960	6.9950
56 Hour	$319,749	36	11,510,964.00	690,657.84	12,201,621.84	2920	105,120	6,307,200	58.7520
70 Hour	$399,686	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$207,629	1	207,629.00	12,457.74	220,086.74	1788	1,789	107,340	1.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$237,130	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$331,982	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$414,976	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$215,573	1	215,573.00	12,934.38	228,507.38	1789	1,789	107,340	1.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$142,946	14	1,994,244.00	119,654.64	2,113,898.64	1739	25,046	1,502,760	14.0000
Deputy (with dedicated vehicle)	$169,836	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$150,442	1	150,442.00	9,026.52	159,468.52	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$167,834	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$142,946	3	427,338.00	25,640.28	452,978.28	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$169,836	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1	$150,442	2	300,884.00	18,053.04	318,937.04	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$167,834	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$229,475	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$185,881	2	371,762.00	N/A	371,762.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$196,106	1	196,106.00	11,766.36	207,872.36	1789	1,789	107,340	1.0000
Watch Deputy	$140,739	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$245,579	5	1,077,855.00	64,671.90	1,142,526.90	1789	8,945	536,700	5.0000
CSA	$54,713	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$62,165	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$79,191	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$70,908	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$85,053	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$100,868	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$65,582	1	65,582.00	N/A	65,582.00	1789	1,789	107,340	1.0000
Crime Analyst	$99,343	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,727	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$17,868,741.00						
			LIABILITY @ 5% =	$1,047,083.82					
			TOTAL ESTIMATED COST		$18,935,824.82				

	HOURS	MINUTES	PERSONNEL
DEPUTY	158,783	9,526,980	88.7460
DEPUTY, B-1	7,156	429,360	4.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

REV 3/09

Patrol Officer Rate

FY 2010-11 Cost

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$338,277}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$338,277}{2912 \text{ hrs/year}} = \frac{\mathbf{\$116.17}}{\text{Hour}}$$

Rate includes a county assessed 4% Liability Insurance Surcharge

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2010

SERVICE UNITS		TOTAL UNITS PURCHASED		LIABILITY @4%		YEARLY HOURS PER SERVICE UNIT		ANNUAL HOURS	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$232,339	8	1,383,998.00	55,359.92	1,449,757.92	2086	12,516	750,960	6.9960
56 Hour	$325,268	36	11,709,576.00	468,383.04	12,177,959.04	2920	105,120	6,307,200	58.7520
70 Hour	$406,583	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$211,212	5	1,056,060.00	42,242.40	1,098,302.40	1789	8,945	536,700	5.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$241,642	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$338,299	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$422,873	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$219,574	3	659,022.00	26,360.88	685,382.88	1789	5,367	322,020	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$144,876	7	1,014,832.00	40,593.28	1,055,425.28	1789	12,523	751,380	7.0000
Deputy (with dedicated vehicle)	$184,848	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$153,094	1	153,094.00	6,123.76	159,217.76	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$172,566	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$144,876	3	434,628.00	17,397.12	452,325.12	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$184,848	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (MOTOR)	$153,094	2	306,188.00	12,247.52	318,435.52	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$172,566	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$228,348	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$188,397	2	376,794.00	N/A	376,794.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$199,471	1	199,471.00	7,978.84	207,449.84	1789	1,789	107,340	1.0000
Watch Deputy	$160,322	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$219,674	3	659,022.00	26,360.88	685,382.88	1789	5,367	322,020	3.0000
CSA	$82,819	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$88,854	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$78,956	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$72,273	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$89,776	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$102,807	0	0.00	N/A	0.00	1789	0	0	0.0000
Sh Clerk II	$66,844	1	66,844.00	N/A	66,844.00	1789	1,789	107,340	1.0000
Crime Analyst	$100,566	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,395	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$15,028,629.00						
			LIABILITY @ 4% =	$703,447.84					
			TOTAL ESTIMATED COST		$15,732,276.84				

	HOURS	MONTHS	PERSONNEL
DEPUTY	149,838	8,990,280	83.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/10)

Patrol Officer Rate

FY 2011-12 Cost

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$348{,}681}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$348{,}681}{2920 \text{ hrs/year}} = \frac{\mathbf{\$119.41}}{\text{Hour}}$$

Rate includes a county assessed 4% Liability Insurance Surcharge

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2011

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL ESTIMATED UNIT COST	LIABILITY @ 4 %	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$239,478	6	1,436,868.00	57,474.72	1,494,342.72	2086	12,516	750,960	6.9960
56 Hour	$335,270	36	12,069,720.00	482,788.80	12,552,508.80	2920	105,120	6,307,200	58.7520
70 Hour	$419,087	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$217,708	8	1,741,664.00	69,666.56	1,811,330.56	1789	14,312	858,720	8.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$252,766	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$353,873	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$442,341	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$229,788	4	919,152.00	36,766.08	955,918.08	1789	7,156	429,360	4.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$146,732	4	586,928.00	23,477.12	610,405.12	1789	7,156	429,360	4.0000
Deputy (with dedicated vehicle)	$166,935	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$159,355	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (with dedicated vehicle)	$179,742	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$146,732	3	440,196.00	17,607.84	457,803.84	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$166,935	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (Motor)	$159,355	2	318,710.00	12,748.40	331,458.40	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$179,742	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$231,501	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$192,725	2	385,450.00	N/A	385,450.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$203,408	1	203,408.00	8,136.32	211,544.32	1789	1,789	107,340	1.0000
Watch Deputy	$156,059	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$229,788	3	689,364.00	27,574.56	716,938.56	1789	5,367	322,020	3.0000
CSA	$52,726	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$88,245	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech (With Vehicle)	$80,102	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$72,374	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$89,942	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$102,997	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$66,936	1	66,936.00	N/A	66,936.00	1789	1,789	107,340	1.0000
Crime Analyst	$101,721	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$88,518	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$18,858,396.00						
			LIABILITY @ 4% =	$736,240.40					
			TOTAL ESTIMATED COST		$19,594,636.40				

	HOURS	MINUTES	PERSONNEL
DEPUTY	149,838	8,990,280	83.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/11)

Patrol Officer Rate

FY 2012-13 Cost

Los Angeles County - Contract Cities
Law Enforcement Services

The City contracts with the County Sheriff's Department for police patrol services. These officers perform the mandated law enforcement activities described in this claim.

HOURLY RATE CALCULATION:

The hourly rate of a patrol unit (single officer) is calculated as follows:

$$\textit{Hourly Rate} = \frac{\$356,454}{(56 \text{ hrs/week} \times 52 \text{ weeks/yr})} = \frac{\$356,454}{2920 \text{ hrs/year}} = \frac{\mathbf{\$122.07}}{\text{Hour}}$$

Rate includes a county assessed 4% Liability Insurance Surcharge

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: PALMDALE 7/1/2012

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL ESTIMATED COST/UNIT COST	LIABILITY @ 4%	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT	ANNUAL GOAL (HOURS)	ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$244,617	6	1,468,902.00	58,756.08	**1,527,658.08**	2086	12,516	750,960	6.9960
56 Hour	$342,744	36	12,338,784.00	493,551.36	**12,832,335.36**	2920	105,120	6,307,200	58.7520
70 Hour	$428,430	0	0.00	0.00	**0.00**	3650	0	0	0.0000
Non-Relief	$222,561	10	2,225,610.00	89,024.40	**2,314,634.40**	1789	17,890	1,073,400	10.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$258,706	0	0.00	0.00	**0.00**	2086	0	0	0.0000
56 Hour	$362,188	0	0.00	0.00	**0.00**	2920	0	0	0.0000
70 Hour	$452,735	0	0.00	0.00	**0.00**	3650	0	0	0.0000
Non-Relief	$235,187	4	940,748.00	37,629.92	**978,377.92**	1789	7,156	429,360	4.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$148,175	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Deputy (with dedicated vehicle)	$168,561	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Deputy, B-1	$161,093	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Deputy B-1 (with dedicated vehicle)	$181,479	0	0.00	0.00	**0.00**	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$148,175	3	444,525.00	17,781.00	**462,306.00**	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$168,561	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Deputy B-1	$161,093	2	322,186.00	12,887.44	**335,073.44**	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$181,479	0	0.00	0.00	**0.00**	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$233,821	0	0.00	N/A	**0.00**	1789	0	0	0.0000
Sergeant (SAO)	$194,496	2	388,992.00	N/A	**388,992.00**	1789	3,578	214,680	2.0000
Sergeant (Motor)	$205,194	1	205,194.00	8,207.76	**213,401.76**	1789	1,789	107,340	1.0000
Watch Deputy	$159,375	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Motor Deputy	$235,187	2	470,374.00	18,814.96	**489,188.96**	1789	3,578	214,680	2.0000
CSA	$55,996	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Security Officer	$95,568	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Law Enforcement Tech	$80,393	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Operations Asst I	$74,456	0	0.00	N/A	**0.00**	1789	0	0	0.0000
Operations Asst II	$92,488	0	0.00	N/A	**0.00**	1789	0	0	0.0000
Operations Asst III	$105,912	0	0.00	N/A	**0.00**	1789	0	0	0.0000
Stn Clerk II	$68,863	1	68,863.00	N/A	**68,863.00**	1789	1,789	107,340	1.0000
Crime Analyst	$106,441	0	0.00	N/A	**0.00**	1789	0	0	0.0000
Custody Assistant	$86,318	0	0.00	0.00	**0.00**	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	**0.00**	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$18,874,178.00						
			LIABILITY @ 4% =	$736,652.92					
				TOTAL ESTIMATED COST	**$19,610,830.92**				

	HOURS	MINUTES	PERSONNEL
DEPUTY	144,471	8,668,260	80.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/12)

Sample ICRPS Calculations

ICRP INPUT SCREEN

Agency: City of Palmdale

	Fiscal Year	Department	ICRP Rate	Depart. Ben Rate
Dept 1	2006-07	Sheriff	15.4%	0.0%
Dept 2	2007-08	Sheriff	14.0%	0.0%
Dept 3	2008-09	Sheriff	13.0%	0.0%
Dept 4	2009-10	Sheriff	11.9%	0.0%
Dept 5	2010-11	Sheriff	12.3%	0.0%
Dept 6	2011-12	Sheriff	12.0%	0.0%
Dept 7	2012-13	Sheriff	11.9%	0.0%
Dept 8				
Dept 9				
Dept 10				

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INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year
2006-07

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$14,575,820		$525,641	$14,050,179
Overtime				
Benefits				
Total	$14,575,820		$525,641	$14,050,179
Services & Supplies				
Liability	$339,144		$339,144	
for other staff besides 56 hr deputies				
Total	$339,144		$339,144	
Capital Expenditures				
Total				
Total Expenditures	**$14,914,964**		**$864,785**	**$14,050,179**
Cost Plan Costs				
CITY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS	**$300,000**		$300,000	
($15 million / 50 yrs depreciation schedule)				
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$16,216,135**		**$2,165,956**	**$14,050,179**

ICRP RATE = **15.4%**
(Rate is Based on Salaries)

$2,165,956 = Total Allowable Indirect Costs
$14,050,179 Total Direct Salaries

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City of Palmdale
Sheriff
Fiscal Year
2006-07

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$323,314
Sergeant Motor (1) at 85%	$144,963
Stn. Clerk II	$57,364

TOTAL INDIRECT SALARIES **$525,641**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale July 1, 2006

SERVICE UNITS					YEARLY HOURS PER SERVICE UNIT			PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT								
40 Hour	$129,992	0	0.00	0.00	2085	0	0	0.0000
56 Hour	$275,768	31	8,549,408.00	$12,565.66	2920	90,520	5,431,200	50.5920
70 Hour	$344,735	0	0.00	0.00	3650	0	0	0.0000
Non-Relief	$179,053	4.7	841,589.10	36,261.41	1778	8,357	501,996	4.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)								
40 Hour	$207,146	0	0.00	0.00	2085	0	0	0.0000
56 Hour	$290,564	0	0.00	0.00	2920	0	0	0.0000
70 Hour	$387,406	0	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$189,316	2	378,630.00	22,587.60	1778	3,556	213,360	2.0000
Non-Relief	$188,378	3	564,846.00	33,868.70	1778	5,334	320,040	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)								
Deputy	$124,103	17	2,110,679.00	$20,852.38	1778	80,225	1,819,880	17.0000
Deputy (with dedicated vehicle)	$140,554	2	281,328.00	16,879.68	1778	3,556	213,360	2.0000
Deputy, B-1	$152,472	3	397,416.00	23,848.08	1778	5,334	320,040	3.0000
Deputy, B-1 (with dedicated vehicle)	$148,067	0	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)								
Deputy	$124,369	4	496,676.00	20,800.56	1778	7,112	426,720	4.0000
Deputy (dedicated vehicle)	$140,554	1	140,554.00	8,439.84	1778	1,778	106,680	1.0000
Deputy B-1	$152,472	2	304,944.00	15,960.64	1778	3,556	213,360	2.0000
Deputy B-1 (dedicated vehicle)	$148,067	0	0.00	0.00	1778	0	0	0.0000
Sergeant	$161,457	0	0.00	N/A	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)								
Lieutenant	$184,161	0	0.00	N/A	1778	0	0	0.0000
Sergeant	$161,457	2	327,314.00	N/A	1778	3,556	213,360	2.0000
Sergeant (Motor)	$170,548	1	178,348.00	10,232.88	1778	1,778	106,680	1.0000
Watch Deputy	$130,031	0	0.00	0.00	1778	0	0	0.0000
CSA	$249,456	0	0.00	0.00	1778	0	0	0.0000
Security Officer	$235,077	0	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech	$97,542	0	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$62,011	0	0.00	N/A	1778	0	0	0.0000
Operations Asst II	$78,681	0	0.00	N/A	1778	0	0	0.0000
Operations Asst III	$89,055	0	0.00	N/A	1778	0	0	0.0000
Jail Clerk II	$87,364	1	57,364.00	N/A	1778	1,778	106,680	1.0000
Crime Analyst	$88,488	0	0.00	N/A	1778	0	0	0.0000
Cadaver Assistant	$75,706	0	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 2)	Lieutenant	0		0.00	1778	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$14,575,428.10					
			LIABILITY @ 6% =	$851,769.53				
			TOTAL ESTIMATED COST					

	HOURS		
DEPUTY	141,649	8,492,915	79.2920
DEPUTY, B-1	17,780	1,066,800	10.0000
LT/SERGEANT	5,334	320,040	3.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

REV 4/04

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2007-08

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$16,751,096		$564,923	$16,186,173
Overtime				
Benefits				
Total	$16,751,096		$564,923	$16,186,173
Services & Supplies				
Liability (less that for 56 hr deputy)	$399,216		$399,216	
Total	$399,216		$399,216	
Capital Expenditures				
Total				
Total Expenditures	**$17,150,312**		**$964,139**	**$16,186,173**
Cost Plan Costs				
CITY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS ($15 million / 50 yrs depreciation schedule)	**$300,000**		$300,000	
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$18,451,483**		**$2,265,310**	**$16,186,173**

ICRP RATE = **14.0%**
(Rate is Based on Salaries)

$2,265,310 / $16,186,173 = Total Allowable Indirect Costs / Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2007-08

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$347,886
Sergeant Motor (1) at 85%	$155,984
Stn. Clerk II	$61,053

TOTAL INDIRECT SALARIES **$564,923**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale July 1, 2007

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED		LIABILITY @6%		YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$211,718	0	0.00	0.00	0.00	2085	0	0	0.0000
55 Hour	$296,405	31	9,188,555.00	551,313.30	9,739,868.30	2920	90,520	5,431,200	50.5920
70 Hour	$370,507	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$192,471	7.7	1,482,025.70	88,921.60	1,570,948.30	1778	13,691	821,436	7.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$220,467	0	0.00	0.00	0.00	2085	0	0	0.0000
55 Hour	$308,653	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$385,817	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$200,424	3	601,272.00	36,076.32	637,348.32	1778	5,334	320,040	3.0000
Non-Relief	$200,424	3	601,272.00	36,076.32	637,348.32	1778	5,334	320,040	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$134,396	18	2,419,128.00	145,147.68	2,564,275.68	1778	32,004	1,920,240	18.0000
Deputy (with dedicated vehicle)	$152,252	4	609,008.00	36,540.48	645,548.48	1778	7,112	426,720	4.0000
Deputy, B-1	$141,887	2	283,774.00	17,026.44	300,800.44	1778	3,556	213,360	2.0000
Deputy B-1 (with dedicated vehicle)	$159,743	0	0.00	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$134,396	4	537,584.00	32,255.04	569,839.04	1778	7,112	426,720	4.0000
Deputy (dedicated vehicle)	$152,252	1	152,252.00	9,135.12	161,387.12	1778	1,778	106,680	1.0000
Deputy B-1	$141,887	2	283,774.00	17,026.44	300,800.44	1778	3,556	213,360	2.0000
Deputy B-1 (dedicated vehicle)	$159,743	0	0.00	0.00	0.00	1778	0	0	0.0000
Sergeant	$173,943	0	0.00	N/A	0.00	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$209,270	0	0.00	N/A	0.00	1778	0	0	0.0000
Sergeant	$173,943	2	347,886.00	N/A	347,886.00	1778	3,556	213,360	2.0000
Sergeant (Motor)	$183,511	1	183,511.00	11,010.66	194,521.66	1778	1,778	106,680	1.0000
Watch Deputy	$138,862	0	0.00	0.00	0.00	1778	0	0	0.0000
CSA	$49,858	0	0.00	0.00	0.00	1778	0	0	0.0000
Security Officer	$57,868	0	0.00	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech	$69,296	0	0.00	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$85,994	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst II	$91,912	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst III	$93,817	0	0.00	N/A	0.00	1778	0	0	0.0000
Sto Clerk II	$61,053	1	61,053.00	N/A	61,053.00	1778	1,778	106,680	1.0000
Crime Analyst	$84,284	0	0.00	N/A	0.00	1778	0	0	0.0000
Custody Assistant	$80,653	0	0.00	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 2)	Unknown	0		0.00	0.00	1778	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$16,751,095.70						
			LIABILITY @ 6% =	980,529.40					
			TOTAL ESTIMATED COST		$17,731,625.10				

	HOURS	MINUTES	PERSONNEL
DEPUTY	152,217	9,132,996	85.2920
DEPUTY, B-1	17,780	1,066,800	10.0000
LT/SERGEANT	5,334	320,040	3.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year
2008-09

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$17,633,776		$528,859	$17,104,917
Overtime				
Benefits				
Total	$17,633,776		$528,859	$17,104,917
Services & Supplies				
Liability (less 56 hr deputies)	$387,581		$387,581	
Total	$387,581		$387,581	
Capital Expenditures				
Total				
Total Expenditures	**$18,021,357**		**$916,440**	**$17,104,917**
Cost Plan Costs				
CilTY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS	**$300,000**		$300,000	
($15 million / 50 yrs depreciation schedule)				
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$19,322,528**		**$2,217,611**	**$17,104,917**

ICRP RATE = **13.0%**
(Rate is Based on Salaries)

$2,217,611 = Total Allowable Indirect Costs
$17,104,917 Total Direct Salaries

City of Palmdale

Sheriff

Fiscal Year

2008-09

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant (3) at 85%	$464,044
Stn. Clerk II	$64,815

TOTAL INDIRECT SALARIES **$528,859**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2008

SERVICE UNITS	COST / UNIT	TOTAL UNITS PURCHASED	TOTAL COST OF UNITS	LIABILITY @ 6 %	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$221,920	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$310,687	34	10,563,358.00	633,801.48	11,197,159.48	2920	99,280	5,956,800	54.6720
70 Hour	$388,359	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$201,745	7.7	1,553,436.50	93,206.19	1,646,642.69	1815	13,976	838,530	7.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$230,858	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$323,201	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$404,001	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$209,871	6	1,259,226.00	75,553.56	1,334,778.56	1815	10,890	653,400	6.0000
Non-Relief	$209,871	0	0.00	0.00	0.00	1815	0	0	0.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$139,085	19	2,642,235.00	158,534.10	2,800,769.10	1815	34,485	2,069,100	19.0000
Deputy (with dedicated vehicle)	$156,835	0	0.00	0.00	0.00	1815	0	0	0.0000
Deputy, B-1	$146,894	2	293,788.00	17,627.28	311,415.28	1815	3,630	217,800	2.0000
Deputy B-1 (with dedicated vehicle)	$164,464	0	0.00	0.00	0.00	1815	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$139,085	3	417,195.00	25,031.70	442,226.70	1815	5,445	326,700	3.0000
Deputy (dedicated vehicle)	$156,835	0	0.00	0.00	0.00	1815	0	0	0.0000
Deputy B-1	$146,894	2	293,788.00	17,627.28	311,415.28	1815	3,630	217,800	2.0000
Deputy B-1 (dedicated vehicle)	$164,464	0	0.00	0.00	0.00	1815	0	0	0.0000
Sergeant	$181,978	0	0.00	N/A	0.00	1815	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$218,784	0	0.00	N/A	0.00	1815	0	0	0.0000
Sergeant	$181,978	3	545,934.00	N/A	545,934.00	1815	5,445	326,700	3.0000
Sergeant (Motor)	$191,985	0	0.00	0.00	0.00	1815	0	0	0.0000
Watch Deputy	$144,453	0	0.00	0.00	0.00	1815	0	0	0.0000
CSA	$50,845	0	0.00	0.00	0.00	1815	0	0	0.0000
Security Officer	$61,439	0	0.00	0.00	0.00	1815	0	0	0.0000
Law Enforcement Tech	$77,075	0	0.00	0.00	0.00	1815	0	0	0.0000
Operations Asst I	$70,075	0	0.00	N/A	0.00	1815	0	0	0.0000
Operations Asst II	$87,031	0	0.00	N/A	0.00	1815	0	0	0.0000
Operations Asst III	$99,665	0	0.00	N/A	0.00	1815	0	0	0.0000
Sr Clerk II	$64,815	1	64,815.00	N/A	64,815.00	1815	1,815	108,900	1.0000
Crime Analyst	$98,217	0	0.00	N/A	0.00	1815	0	0	0.0000
Custody Assistant	$85,694	0	0.00	0.00	0.00	1815	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1815	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$17,633,775.50						
			LIABILITY @ 6% =	$1,021,381.59					
			TOTAL ESTIMATED COST		$18,655,157.09				

	HOURS	MINUTES	PERSONNEL
DEPUTY	153,186	9,191,130	84.3720
DEPUTY, B-1	18,150	1,089,000	10.0000
LT/SERGEANT	5,445	326,700	3.0000
CSA	0	0	0.0000
CIVILIAN	1,815	108,900	1.0000

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year
2009-10

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$17,888,741		$604,037	$17,284,704
Overtime				
Benefits				
Total	$17,888,741		$604,037	$17,284,704
Services & Supplies				
Liability (less 56 hr deputies)	$156,426		$156,426	
Total	$156,426		$156,426	
Capital Expenditures				
Total				
Total Expenditures	**$18,045,167**		**$760,463**	**$17,284,704**
Cost Plan Costs				
CiITY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS	**$300,000**		$300,000	
($15 million / 50 yrs depreciation schedule)				
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$19,346,338**		**$2,061,634**	**$17,284,704**

ICRP RATE = **11.9%**
(Rate is Based on Salaries)

$2,061,634 = Total Allowable Indirect Costs
$17,284,704 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2009-10

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$371,765
Sergeant Motor (1) at 85%	$166,690
Station Clerk	$65,582

TOTAL INDIRECT SALARIES **$604,037**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2009

SERVICE UNITS				LIABILITY @ 6%		YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$228,592	6	1,370,352.00	82,221.12	1,452,573.12	2086	12,516	750,960	6.9960
56 Hour	$319,749	36	11,510,964.00	690,657.84	12,201,621.84	2920	105,120	6,307,200	58.7520
70 Hour	$399,686	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$207,629	1	207,629.00	12,457.74	220,086.74	1789	1,789	107,340	1.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$237,130	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$331,982	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$414,978	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$215,573	1	215,573.00	12,934.38	228,507.38	1789	1,789	107,340	1.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$142,446	14	1,994,244.00	119,654.64	2,113,898.64	1789	25,046	1,502,760	14.0000
Deputy (with dedicated vehicle)	$169,838	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$150,442	1	150,442.00	9,025.52	159,465.52	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$167,834	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$142,446	3	427,338.00	25,640.28	452,978.28	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$169,838	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1	$150,442	2	300,884.00	18,053.04	318,937.04	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$167,834	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$220,475	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$185,881	2	371,762.00	N/A	371,762.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$196,106	1	196,106.00	11,766.36	207,872.36	1789	1,789	107,340	1.0000
Watch Deputy	$148,739	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$216,578	5	1,077,855.00	64,671.90	1,142,526.90	1789	8,945	536,700	5.0000
CSA	$54,713	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$62,165	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$79,191	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$70,909	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$88,083	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$100,868	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$65,582	1	65,582.00	N/A	65,582.00	1789	1,789	107,340	1.0000
Crime Analyst	$99,343	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,727	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS =			$17,888,741.00						
			LIABILITY @ 6% =	$1,047,083.82					
			TOTAL ESTIMATED COST		$18,935,824.82				

	HOURS	MINUTES	PERSONNEL
DEPUTY	158,783	9,526,980	88.7480
DEPUTY, B-1	7,156	429,360	4.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

REV 3/09

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year
2010-11

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$18,029,829		$612,188	$17,417,641
Overtime				
Benefits				
Total	$18,029,829		$612,188	$17,417,641
Services & Supplies				
Liability (less 56 hr deputies)	$235,065		$235,065	
Total	$235,065		$235,065	
Capital Expenditures				
Total				
Total Expenditures	**$18,264,894**		**$847,253**	**$17,417,641**
Cost Plan Costs				
CilTY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS	**$300,000**		$300,000	
($15 million / 50 yrs depreciation schedule)				
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$19,566,065**		**$2,148,424**	**$17,417,641**

ICRP RATE = **12.3%**
(Rate is Based on Salaries)

$2,148,424 = Total Allowable Indirect Costs
$17,417,641 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2010-11

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$376,794
Sergeant Motor(1) at 85%	$169,550
Station Clerk	$65,844

TOTAL INDIRECT SALARIES **$612,188**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2010

SERVICE UNITS	[illegible]	TOTAL UNITS PURCHASED	[illegible]	LIABILITY @ 4%	[illegible]	YEARLY HOURS PER SERVICE UNIT	[illegible]	[illegible]	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$232,330	8	1,393,998.00	55,759.92	1,449,757.92	2086	12,516	750,960	6.9960
56 Hour	$325,268	36	11,709,576.00	468,383.04	12,177,959.04	2920	105,120	6,307,200	58.7520
70 Hour	$406,585	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$211,212	5	1,056,060.00	42,242.40	1,098,302.40	1789	8,945	536,700	5.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$241,642	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$338,299	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$422,873	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$219,574	3	659,022.00	26,360.88	685,382.88	1789	5,367	322,020	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$144,976	7	1,014,832.00	40,593.28	1,055,425.28	1789	12,523	751,380	7.0000
Deputy (with dedicated vehicle)	$184,648	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$153,094	1	153,094.00	6,123.76	159,217.76	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$172,566	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$144,976	3	434,928.00	17,397.12	452,325.12	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$184,648	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (MOTOR)	$153,094	2	306,188.00	12,247.52	318,435.52	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$172,566	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$226,346	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$188,307	2	376,794.00	N/A	376,794.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$199,471	1	199,471.00	7,978.84	207,449.84	1789	1,789	107,340	1.0000
Watch Deputy	$150,322	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$219,574	3	659,022.00	26,360.88	685,382.88	1789	5,367	322,020	3.0000
CSA	$52,819	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$88,854	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$78,956	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$72,273	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$89,776	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$102,807	0	0.00	N/A	0.00	1789	0	0	0.0000
Sh Clerk II	$66,844	1	66,844.00	N/A	66,844.00	1789	1,789	107,340	1.0000
Crime Analyst	$100,566	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$88,395	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$16,028,626.00						
			LIABILITY @ 4% =	$703,447.64					
			TOTAL ESTIMATED COST		$16,733,276.64				

	HOURS	[illegible]	PERSONNEL
DEPUTY	149,838	8,990,280	83.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

BH-AD 575 (REV. 4/10)

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2011-12

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$18,858,396		$625,283	$18,233,113
Overtime				
Benefits				
Total	$18,858,396		$625,283	$18,233,113
Services & Supplies				
Liability (less 56 hr deputies)	$253,451		$253,451	
Total	$253,451		$253,451	
Capital Expenditures				
Total				
Total Expenditures	**$19,111,847**		**$878,734**	**$18,233,113**
Cost Plan Costs				
CilTY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS	**$300,000**		$300,000	
($15 million / 50 yrs depreciation schedule)				
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$20,413,018**		**$2,179,905**	**$18,233,113**

ICRP RATE = **12.0%**
(Rate is Based on Salaries)

$2,179,905 = Total Allowable Indirect Costs
$18,233,113 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2011-12

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$385,450
Sergeant Motor(1) at 85%	$172,897
Station Clerk	$66,936

TOTAL INDIRECT SALARIES **$625,283**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2011

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL ESTIMATED CHARGES	LIABILITY @ 4%	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$239,478	6	1,436,868.00	57,474.72	1,494,342.72	2086	12,516	750,960	6.9960
56 Hour	$335,270	36	12,069,720.00	482,788.80	12,552,508.80	2920	105,120	6,307,200	58.7520
70 Hour	$419,087	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$217,708	8	1,741,664.00	69,666.56	1,811,330.56	1789	14,312	858,720	8.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$252,766	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$353,873	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$442,341	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$229,788	4	919,152.00	36,766.08	955,918.08	1789	7,156	429,360	4.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$146,732	4	586,928.00	23,477.12	610,405.12	1789	7,156	429,360	4.0000
Deputy (with dedicated vehicle)	$166,935	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$159,355	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (with dedicated vehicle)	$179,742	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$146,732	3	440,196.00	17,607.84	457,803.84	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$166,935	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (Motor)	$159,355	2	318,710.00	12,748.40	331,458.40	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$179,742	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$231,501	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$192,725	2	385,450.00	N/A	385,450.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$203,408	1	203,408.00	8,136.32	211,544.32	1789	1,789	107,340	1.0000
Watch Deputy	$156,059	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$229,788	3	689,364.00	27,574.56	716,938.56	1789	5,367	322,020	3.0000
CSA	$52,726	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$88,245	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech (With Vehicle)	$80,102	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$72,374	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$89,942	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$102,997	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$66,936	1	66,936.00	N/A	66,936.00	1789	1,789	107,340	1.0000
Crime Analyst	$101,721	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$88,518	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$18,858,396.00						
			LIABILITY @ 4% =	$736,240.40					
			TOTAL ESTIMATED COST		$19,594,636.40				

	HOURS	MINUTES	PERSONNEL
DEPUTY	149,838	8,990,280	83.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/11)

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2012-13

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$18,874,178		$632,270	$18,241,908
Overtime				
Benefits				
Total	$18,874,178		$632,270	$18,241,908
Services & Supplies				
Liability (less 56 hr deputies)	$243,102		$243,102	
Total	$243,102		$243,102	
Capital Expenditures				
Total				
Total Expenditures	**$19,117,280**		**$875,372**	**$18,241,908**
Cost Plan Costs				
CilTY WIDE COSTS	**$1,001,171**		$1,001,171	
Cost Allocation Plan Costs				
ALLOCATION OF LAND/FACILITYCOSTS	**$300,000**		$300,000	
($15 million / 50 yrs depreciation schedule)				
Total	$1,301,171		$1,301,171	
Total Alloc. Indirect Costs	**$19,117,280**		**$2,176,543**	**$18,241,908**

ICRP RATE = **11.9%**
(Rate is Based on Salaries)

$2,176,543 = Total Allowable Indirect Costs
$18,241,908 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2012-13

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$388,992
Sergeant Motor(1) at 85%	$174,415
Station Clerk	$68,863

TOTAL INDIRECT SALARIES **$632,270**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: PALMDALE 7/1/2012

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL ESTIMATED UNIT COST	LIABILITY @ 4 %	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT	ANNUAL GOAL (HOURS)	ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$244,817	6	1,468,902.00	58,756.08	1,527,658.08	2086	12,516	750,960	6.9960
56 Hour	$342,744	36	12,338,784.00	493,551.36	12,832,335.36	2920	105,120	6,307,200	58.7520
70 Hour	$428,430	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$222,561	10	2,225,610.00	89,024.40	2,314,634.40	1789	17,890	1,073,400	10.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$258,706	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$362,188	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$452,735	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$235,187	4	940,748.00	37,629.92	978,377.92	1789	7,156	429,360	4.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$148,175	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy (with dedicated vehicle)	$168,561	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$161,093	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (with dedicated vehicle)	$181,479	0				1789		0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$148,175	3	444,525.00	17,781.00	462,306.00	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$168,561	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1	$161,093	2	322,186.00	12,887.44	335,073.44	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$181,479	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$233,821	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$194,496	2	388,992.00	N/A	388,992.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$205,194	1	205,194.00	8,207.76	213,401.76	1789	1,789	107,340	1.0000
Watch Deputy	$159,375	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$235,187	2	470,374.00	18,814.96	489,188.96	1789	3,578	214,680	2.0000
CSA	$55,996	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$95,568	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$80,393	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$74,456	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$92,488	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$105,912	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$68,863	1	68,863.00	N/A	68,863.00	1789	1,789	107,340	1.0000
Crime Analyst	$106,441	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,318	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$18,874,176.00						
			LIABILITY @ 4% =	$736,652.92					
				TOTAL ESTIMATED COST	$19,610,830.92				

	HOURS	MINUTES	PERSONNEL
DEPUTY	144,471	8,668,260	80.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/12)

PROOF OF ADDITIONAL OVERHEAD COSTS INCURRED –

COST ALLOCATION PLAN
(excerpts)

NBS
helping communities
fund tomorrow

City of Palmdale

Full Cost Allocation Plan for Use Fiscal Year 2013-14

- Based on Fiscal Year 2013-14 Budgeted Expenditures
- Full Cost Iteration

January 3, 2014

32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676-7516

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City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

TOTAL ALLOCATION OF CITYWIDE ADMINISTRATIVE AND SUPPORT SERVICES

FUND/ DEPT ACCOUNT NUMBER	NAME	1012100- PLANNING	1012110- PLANNING COMMISSION	1012200- BUILDING AND SAFETY	1012300- ANIMAL CONTROL	1012500- PUBLIC SAFETY	1012510- LAW ENFORCEMENT GRANTS	1012520- FORFEITURE
BLDG	Building Use	$ 122,439	$ -	$ -	$ -	$ 13,317	$ -	$ -
EQUIP	Equipment Use	3,641	19	2,287	1,298	137,136	1,788	23
1011000	City Council	8,020	8	959	544	19,451	750	10
1011100	City Manager	48,697	30	28,155	2,063	109,521	2,843	36
1011200	City Clerk	111,770	8	33,732	585	34,613	806	10
1011300	Human Resources	76,816	-	43,895	-	71,329	-	-
1011400	City Attorney	103,989	-	-	-	17,331	-	-
1011410	Risk Management	-	-	12,795	-	38,386	-	-
1011500	Finance	73,339	1,399	38,647	2,690	136,976	5,102	794
1011600	Information Services	58,741	-	35,217	-	107,100	-	-
1011700	Communications	55,180	-	31,531	-	51,239	-	-
1011800	General City	16,472	84	10,346	5,869	198,245	8,090	103
1013100	Public Works - Administration	-	-	-	-	-	-	-
1013230	Geographic Information Systems	2,356	12	1,480	840	28,357	1,157	15
1013400	Government Facilities	108,351	-	108,351	-	38,171	-	-
	Allocated Costs	**$ 789,811**	**$ 1,559**	**$ 347,394**	**$ 13,889**	**$ 1,001,171**	**$ 20,536**	**$ 990**

PURPOSE

A Cost Allocation Plan is an analytical tool through which a city can apportion administrative or indirect services costs to individual departments or cost centers within its organization. Allocated costs are typically termed "city-wide overhead". Most overhead/indirect service costs are those expenditures which provide support services or oversight to each department city-wide and typically include: legislative, managerial, financial, administrative, legal, personnel, technology, building and equipment use, and risk management activities. Allocated costs may also include services within non-administrative/support services departments that provide targeted benefit to specific departments. A general example of this would be specific skill sets from one department that actually exist to provide support to a department outside its own.

The methods for allocating costs within this analysis are described briefly below:

- An organizational analysis is conducted to identify entire departments or functions within departments city-wide which provide either overhead or indirect services broadly or specifically to departments outside their own. In addition to evaluating published data sources, NBS conferred with City staff on multiple occasions to identify and consider allocable overhead and indirect services across all City departments.

- Line-item expenditures in each support service department are reviewed for their inclusion. For example, large one-time expenditures for capital outlay, transfers between funds, debt service, or special contract services would be excluded. The resulting "allocable" expenditures are then linked to each overhead/indirect service identified through the organizational analysis to create allocable cost pools.

- An allocation factor is assigned to each cost pool. An allocation factor is a data set used as the basis for distributing overhead/indirect service costs to departments receiving support or benefit from the cost pool. Allocation factors can include general data sets, such as employee count or budgeted expenditures in each department or estimates of how time is spent across departments and programs. Ultimately, the allocation factor should represent the actual or estimated workload of the function allocated or a reasonable and generally accepted means of apportioning benefit for the function allocated.

- Cost allocations are performed. Each cost pool is distributed across departments following the distribution inherent in the selected allocation factor for each pool. This results in a total share of overhead/indirect service costs for each department.

- Various outcomes are generated based on the total share of overhead/indirect service costs identified for each department.

Data Sources

The Cost Allocation Plan was developed based on operations and costs from FY 2013-14.

The following data sources were used to support the development of this Cost Allocation Plan for the City of Palmdale:

- Budget expenditure statements for FY 2013-14
- Various correspondences with City staff to support the nature and purposes of line item expenditures, estimation of labor efforts across various support and administrative service categories, and allocation statistic data reflecting FY 2012-13 and FY 13-14.
- A complete listing of all City personnel and their forecasted salary and benefit expenditures for FY 2013-14

The City's FY 2013-14 budget expenditure information is the most significant source of information affecting the Cost Allocation Plan's results. It should be noted that consultants did not conduct separate efforts to audit or validate the City's financial management or support services practices, nor was cost information adjusted to reflect different levels of service or any specific, targeted performance benchmarks. This study has accepted the City's expenditure reports and staff input as the most appropriate and reasonable basis for development of the Plan.

Beyond expenditure information provided by the City, original data sets were also developed to support the work of this study, including: estimated staff time at various levels of detail, and allocation statistics. To develop these data sets, consultants prepared questionnaires and conducted meetings and in-person and telephone interviews with individual departments. Consultants and departmental management reviewed and questioned all responses to ensure the best possible set of data for the Plan.

Versions of the Cost Allocation Plan

The City requested development of a professionally prepared Cost Allocation Plan. The goal of this effort was to define the total cost of applicable administrative or "support services" overhead costs to various departments, revenue funds, and grant funded programs. The key deliverables for this project include two versions of the plan:

Full Cost Allocation Plan

Exhibit A to this report presents a version of the Cost Allocation Plan which allocates all reasonably identifiable administrative overhead costs to receivers of these services within the organization. All costs, whether acceptable for federal reimbursement purposes or not, are considered in the results of this Plan. This version of the plan is typically applied as the internal budgeting tool for establishing overhead support costs at the department level.

OMB A-87 Annual Cost Allocation Plan

This version of the Cost Allocation Plan complies with the stipulations of *Title 2, Code of Federal Regulations, Part 225, Cost Principles for State, Local, and Indian Tribal Governments (formerly known as OMB A-87).* Because the primary goal of this Plan is to obtain reimbursement of overhead costs associated with State and Federal grants, only costs which are considered allocable for these purposes are considered in the results of this Plan. The results for this version of the Cost Allocation plan are provided separately from this report.

It should be noted, however, that both a Full and OMB A-87 version of a Cost Allocation Plan are developed utilizing guidelines for cost allocation set forth by the original OMB A-87 Circular, as well as Generally Accepted Accounting Principles (GAAP).

SUPPORT SERVICE DEPARTMENT NARRATIVES

The full cost allocation plan allocates 13 General Fund central service units based on a variety of factors to operating units, along with Building Use and Equipment Use. The plan identified total allocable costs of approximately $15.2 million from the following central service units to other City operating units:

Allocable Budget Unit		Total Expense
BLDG	Building Use	$ 1,051,720
EQUIP	Equipment Use	1,153,464
1011000	City Council	164,300
1011100	City Manager	698,960
1011200	City Clerk	692,290
1011300	Human Resources	543,650
1011400	City Attorney	2,107,480
1011410	Risk Management	1,162,080
1011500	Finance	1,336,800
1011600	Information Services	1,228,380
1011700	Communications	640,620
1011800	General City	1,422,480
1013100	Public Works - Administration	489,320
1013230	Geographic Information Systems	178,670
1013400	Government Facilities	2,333,290
Grand Total		**$15,203,504**

Note: Although Building Use and Equipment Use are not formal departments/organizational units within the City, allowances for building and equipment use can be allocated through the Cost Allocation Plan.

A description of each support service unit is provided below, along with a general explanation of how functional costs of each unit were allocated in the Plan:

Building Use

A calculation is utilized to charge depreciation to departments that are housed in buildings owned by the General Fund. Each building's original acquisition and improvement costs are identified and the annual depreciation amount is allocated to the departments housed in the building. Where there are multiple occupants, the cost is allocated to the departments or divisions housed there based on square footage. This methodology follows OMB-A 87 guidelines and generally accepted accounting principles. Building use allowance expenditures are assigned amongst two different cost pools and allocated to each department presumed to benefit from use of identified buildings and improvements. The cost pools and allocation factors are:

- All City Hall Departments – Costs are allocated based on the square footage per department occupying City Hall.
- Other General Government Buildings – Costs are allocated directly to the operating units that benefit from building use.

Equipment Use

Similar to the Building Use Charge, a calculation is utilized to charge depreciation to departments and their divisions that have purchased equipment. Original acquisition costs are identified and the annual depreciation amount is allocated to the departments utilizing the equipment. This methodology follows OMB-A 87 guidelines and generally accepted accounting principles. Equipment Use allowance costs are derived from the FY 2011-12 Citywide fixed asset reports maintained by the Finance department. Equipment use allowance expenditures are assigned amongst two different cost pools and allocated to each department presumed to benefit from use of identified equipment. The cost pools and allocation factors are:

- General Government Equipment Use – Costs are allocated on FY 2013/14 Expenditures per department.
- Department Equipment Use – Costs are allocated directly to the operating units that benefit from equipment use.

City Council (1011000)

The City Council is the five-member legislative body of the City of Palmdale. The Mayor is separately elected, and four Council members are elected at-large for four-year terms. The City Council also sits as the governing board for the Palmdale Redevelopment Agency and the Palmdale Civic. The Council establishes City policies, which staff implements under the City Manager's direction. The City Council is also advised by various commissions, committees and boards comprised of citizens appointed by the City Council. The City Council appoints the City Manager and the City Attorney.

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst two different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- City-wide Support Legislative – 50% of allocable costs are allocated based on the number of agenda items per department.

- City-wide Support Fiscal Administrative – 50% of allocable costs are allocated based on FY 2013-14 departmental expenditures.

City Manager (1011100)

The City Manager's Department provides overall leadership and direction for carrying out the policy directives of the City Council and setting the standards for delivering excellent public services to the Citizens of Palmdale. It establishes the goals and objectives for operational performance of all City departments and functions including the City's fiscal policies and establishment of the City's annual budget. The Manager's Department provides strategic guidance to the City Council on intergovernmental affairs that affect the region and carries out negotiations and essential communication on important matters affecting fiscal stability, public safety, and securing fundamental public resources for the City.

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst two different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- City-wide Support Leadership – 50% of allocable costs are allocated based on the number of full time equivalent (FTE) employees per department.

- City-wide Support Fiscal Administrative – 50% of allocable costs are allocated based on FY 2013-14 departmental expenditures.

City Clerk (1011200)

The Clerk Department performs all municipal clerk functions mandated under the Federal and State Constitutions, the California Government and Election Codes. The Clerk Department supports the City Council by recording and maintaining the official records and legislative history of the City. Department staff provides access to a wide range of public information to elected officials, appointed bodies, the public and City staff. Clerk staff manages the appointment and term expiration process for commissioners serving on City commissions and other advisory bodies, and administers municipal elections as the City's Election official. The City Clerk also manages the records management function.

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst five different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- General City-wide Clerk Support – costs are allocated based on the number of full time equivalent (FTE) employees per department.

- City Council Support – costs are allocated based on the FY 2012-13 number of agenda items per department.

- General City-wide Clerk Fiscal Support –costs are allocated based on FY 2013-14 departmental expenditures.

- Records Management – FY 2012-13 Records County by Department.

- Elections Support – Not Allocated.

Human Resources (1011300)

The Human Resources Department provides the City with professional human resources support by recruiting and assessing new employees; conducting classification and compensation studies; administering staff training and development programs; performing employee relations activities, including new employee orientation; overseeing the performance program and providing advice and guidance to managers and supervisors on grievance and discipline issues; and assisting the City Manager's Office with labor relations.

100% of the allocable costs of support services provided by this organizational unit are allocated based on the number of FY 2013-14 FTE per department.

City Attorney (1011400)

The City Attorney represents and defends the interests of the City and related entities in judicial and administrative proceedings; advises the City Council, the boards of related City entities, appointed commissions, and staff related to the establishment of City laws, policies, and procedures; and prepares legal documents to implement and enforce City laws and policies, including ordinances, resolutions, regulations, and contracts.

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst three different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- Citywide Support – costs are allocated based on FY 2012-13 number of agenda items per department.
- Code Enforcement Support – not allocated.
- Direct Support - Costs are allocated directly to the operating units that benefit from the City Attorney' office support.

Risk Management (1011410)

100% of the allocable costs of risk management general liability function provided by the department are allocated based on a five year claims history per department.

Finance (1011500)

The Finance Department is responsible for providing financial expertise and guidance to the City Council and City Departments, managing the City's daily financial operations, and maintaining the financial integrity of the City.

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst seven different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- General Accounting – costs are allocated based on the FY 2012-13 total transactions per Fund/Department.

- Procurement – costs are allocated based on the FY 2012-13 purchase order transaction count per department.

- Accounts Payable –costs are allocated based on the FY 2012-13 accounts payable transactions per Fund/Department.

- Budget Administration – costs are allocated based on FY 2013-14 departmental expenditures per Fund/Department.

- Treasury – costs are allocated based on FY 2013-14 departmental expenditures per Fund/Department.

- Payroll Services – costs are allocated based on FY 2013-14 FTE per Fund/Department.

- Debt Management Administration –costs are allocated based on FY 2011-12 Debt Transactions per Fund/Department.

Information Services (1011600)

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst six different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- Citywide Support – costs are allocated based on the FY 2011-12 PC Count by Fund/Department.

- Helpdesk Support – costs are allocated based on the FY 2012-13 Helpdesk Work Order Count by Fund/Department.

- Disaster Recovery – costs are allocated based on the FY 2011-12 PC Count by Fund/Department.

- Web Programs – costs are allocated based on the FY 2011-12 PC Count by Fund/Department.

Communications (1011700)

100% of the allocable costs of Communications provided by this organizational unit are allocated based on the number of FY 2013-14 FTE per department.

General City (1011800)

100% of the allocable costs of the General City budget unit are allocated based on the FY 2013-14 expenditures per Fund/Department.

Public Works Administration (1013100)

100% of the allocable costs of Public Works Administration provided by this organizational unit are allocated based on the 2013-14 Public Works expenditures per Division.

Geographic Information Systems (1013230)

100% of the allocable costs of the Geographic Information System budget unit are allocated based on the FY 2013-14 expenditures per Fund/Department.

Government Facilities (1013400)

100% of the allocable Fiscal Year 2013-14 operating expenditures for this department have been assigned amongst six different cost pools and allocated to each department presumed to benefit from the services provided by each cost pool. The cost pools and allocation factors are:

- Citywide Building Maintenance – costs are allocated based on square footage occupied of City Owned Buildings.
- Custodial Services Support –costs are allocated based on FY 2012-13 Monthly Invoice Amount per Fund/Department.
- Playhouse Support – costs are allocated Direct to the Playhouse.
- Library Support – costs are allocated Direct to the Library.
- Aero Institute Support – costs are allocated Direct to the Aero Institute.
- Supplies- Pool Chemicals – costs are allocated Direct to Aquatics.

NAVIGATING THE COST ALLOCATION PLAN

The schedules showing the complete Cost Allocation Plan are attached to this report and are organized as follows:

- Table of Contents
- Allocation 1 – Summary of Allocable Budget Units: This worksheet identifies each support service department and the costs allocated to each identified cost pool.
- Allocation 2 – Allocation Inventory: This worksheet identifies each support service department, the costs allocated to each identified cost pool, and the factor chosen for allocating costs to budget units that benefit from the support services provided.
- Allocation 3 – Total Allocation of City-wide Administrative & Support Services: This worksheet summarizes the total city-wide overhead and indirect costs allocated to each budget unit.
- Schedules 1.1 through 15.6 – Allocation of Each Cost Pool – These worksheets detail the allocation of each cost pool to budget units that benefit from the support services provided. Per OMB A-87 guidelines, the allocations are performed as a "two-step" process. A first pass of allocation calculations allows all support service departments to send costs to both themselves and all benefitting departments. A final second pass of allocation calculations sends all resulting allocations to support service departments from the first pass to benefitting departments based on the same approaches described in the Support Service Department Narratives section of this report.
- Workspace Costs 1-15 – Derivation of Cost Pools – These worksheets detail the allocation of city-wide overhead and indirect costs to each cost pool for each support service budget unit.
- Workspace Expense 1-15 – Allocable Budget Unit Detail – These worksheets detail the budgets for each support service department. Total amounts to be allocated, and adjustments for non-allocable items, are identified in these worksheets.
- Workspace Allocations 1-15 – Derivation of Allocations – These worksheets detail the allocation factor data detail.
- Workspace Summary 1-15 – Summary – These worksheets detail the summary of allocated costs by Central Service budget unit.
- Workspace C – Factor Data – This worksheet provides statistical information for each factor used to allocate costs to individual budget units.
- Workspace D – Labels, and Chart of Accounts – The information contained in this worksheet provides an updateable list of budget units that exist primarily to provide city-wide support services. Finally, it identifies a chart of accounts for the City that may be updated to account for future changes in the organization. This worksheet does not contain any modeling outcomes, but it does inform the outcomes generated throughout the cost allocation model.

EXHIBIT A

Full Cost Allocation Plan Detail

NBS
helping communities
fund tomorrow

Draft Cost Allocation Plan for Fiscal Year 2013-2014

Prepared for the

City of Palmdale

January 3, 2014

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4.2	City Manager - Citywide Support - Fiscal Administrative
5.1	City Clerk - General Citywide Clerk Support
5.2	City Clerk - City Council Support
5.3	City Clerk - General Citywide Clerk Fiscal Support
5.4	City Clerk - Records Management
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6.1	Human Resources - Citywide HR Support
7.1	City Attorney - Citywide Support
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8.1	Risk Management - Risk Management - General Liability
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City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

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City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

SUMMARY OF ALLOCABLE BUDGET UNITS

	Allocable Budget Unit	Total Allocable Expense [a]	Allocable Cost Pool Derived from Total Expense [b] 1	2	3	4	5	6	7
BLDG	Building Use	$ 1,051,720	$ 47,740	$ 1,003,980	$ -	$ -	$ -	$ -	$ -
EQUIP	Equipment Use	1,153,464	351,326	802,138	-	-	-	-	-
1011000	City Council	164,300	82,150	82,150	-	-	-	-	-
1011100	City Manager	698,960	349,480	349,480	-	-	-	-	-
1011200	City Clerk	692,290	93,247	93,247	93,527	251,180	161,090	-	-
1011300	Human Resources	543,650	543,650	-	-	-	-	-	-
1011400	City Attorney	2,107,480	2,007,480	-	100,000	-	-	-	-
1011410	Risk Management	1,162,080	1,162,080	-	-	-	-	-	-
1011500	Finance	1,336,800	442,710	197,260	197,260	149,440	152,810	167,300	30,020
1011600	Information Services	1,228,380	383,190	795,190	35,000	15,000	-	-	-
1011700	Communications	640,620	640,620	-	-	-	-	-	-
1011800	General City	1,422,480	1,422,480	-	-	-	-	-	-
1013100	Public Works - Administration	489,320	489,320	-	-	-	-	-	-
1013230	Geographic Information Systems	178,670	178,670	-	-	-	-	-	-
1013400	Government Facilities	2,333,290	1,942,590	284,000	20,600	11,000	15,100	60,000	-
Grand Total		**$ 15,203,504**	**$ 10,136,733**	**$ 3,607,444**	**$ 446,387**	**$ 426,620**	**$ 329,000**	**$ 227,300**	**$ 30,020**

Notes

[a] Total Allocable Expense is FY 13/14 Expenditures less any unallocable costs and adjustments. Does not exclude unallocable functions / "cost pools". Expenditures sourced from City of Palmdale "FY 13-14 Adopted Budget.xls". Reference Workspaces 1-15 EXP for determination of Allocable Expense, and Allocation 3 Schedule for any unallocable cost pools

[b] In cases where more than one cost pool is listed, time records and/or time estimates were used to derive the allocation of the budget unit's total expense. Reference Workspaces 1-15 EXP.

City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

ALLOCATION INVENTORY

	Allocable Budget Unit	Allocable Cost Pool		Total Expense [a]	Allocation Basis
BLDG	Building Use	1.1 City Hall	$	47,740	Square Footage per City Hall Occupant Dept.
BLDG	Building Use	1.2 Other GG Bldgs.	$	1,003,980	Share of Building Use Allocation - GG Bldg.
		Subtotal Building Use	**$**	**1,051,720**	
EQUIP	Equipment Use	2.1 General Government Equipment Use	$	351,326	FY 13/14 Budget Expenditures per Fund/Dept
EQUIP	Equipment Use	2.2 Equipment Use Per Department	$	802,138	Direct to Fund/Dept Identified on Fixed Asset Sch.
		Subtotal Equipment Use	**$**	**1,153,464**	
1011000	City Council	3.1 Citywide Support - Legislative	$	82,150	FY 12/13 Agenda Items per Dept
1011000	City Council	3.2 Citywide Support - Fiscal Administrative	$	82,150	FY 13/14 Budget Expenditures per Fund/Dept
		Subtotal City Council	**$**	**164,300**	
1011100	City Manager	4.1 Citywide Support - Leadership	$	349,480	FY 13/14 FTE per Fund/Dept
1011100	City Manager	4.2 Citywide Support - Fiscal Administrative	$	349,480	FY 13/14 Budget Expenditures per Fund/Dept
		Subtotal City Manager	**$**	**698,960**	
1011200	City Clerk	5.1 General Citywide Clerk Support	$	93,247	FY 13/14 FTE per Fund/Dept
1011200	City Clerk	5.2 City Council Support	$	93,247	FY 12/13 Agenda Items per Dept
1011200	City Clerk	5.3 General Citywide Clerk Fiscal Support	$	93,527	FY 13/14 Budget Expenditures per Fund/Dept
1011200	City Clerk	5.4 Records Management	$	251,180	FY 12/13 Records Count by Fund/Dept
1011200	City Clerk	5.5 Elections Support	$	161,090	Not Allocated
		Subtotal City Clerk	**$**	**692,290**	
1011300	Human Resources	6.1 Citywide HR Support	$	543,650	FY 13/14 FTE per Fund/Dept
		Subtotal Human Resources	**$**	**543,650**	
1011400	City Attorney	7.1 Citywide Support	$	2,007,480	FY 12/13 Agenda Items per Dept
1011400	City Attorney	7.2 Code Enforcement Support	$	-	Not Allocated
1011400	City Attorney	7.3 Direct Fund/Department Support	$	100,000	Direct to Fund/Dept Supported
		Subtotal City Attorney	**$**	**2,107,480**	
1011410	Risk Management	8.1 Risk Management - General Liability	$	1,162,080	5 Year Claims History by Fund/Department
		Subtotal Risk Management	**$**	**1,162,080**	
1011500	Finance	9.1 General Accounting	$	442,710	FY 12/13 Total Transactions per Fund/Dept
1011500	Finance	9.2 Procurement	$	197,260	FY 12/13 P.O. Count per Fund/Dept
1011500	Finance	9.3 Accounts Payable	$	197,260	FY 12/13 AP Transactions per Fund/Dept

City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

ALLOCATION INVENTORY

Allocable Budget Unit	Allocable Cost Pool	Total Expense [a]	Allocation Basis
1011500 Finance	9.4 Budget Administration	$ 149,440	FY 13/14 Budget Expenditures per Fund/Dept
1011500 Finance	9.5 Treasury	$ 152,810	FY 13/14 Budget Expenditures per Fund/Dept
1011500 Finance	9.6 Payroll	$ 167,300	FY 13/14 FTE per Fund/Dept
1011500 Finance	9.7 Debt Management Administration	$ 30,020	FY 11/12 Debt Transactions per Fund/Dept
	Subtotal Finance	**$ 1,336,800**	
1011600 Information Services	10.1 Citywide Support	$ 383,190	PC Count by Fund/Dept
1011600 Information Services	10.2 Helpdesk Support	$ 795,190	Helpdesk Work Order Count by Fund/Dept
1011600 Information Services	10.3 Disaster Recovery	$ 35,000	PC Count by Fund/Dept
1011600 Information Services	10.4 Web Programs	$ 15,000	PC Count by Fund/Dept
	Subtotal Information Services	**$ 1,228,380**	
1011700 Communications	11.1 Citywide Support	$ 640,620	FY 13/14 FTE per Fund/Dept
	Subtotal Communications	**$ 640,620**	
1011800 General City	12.1 Citywide Support	$ 1,422,480	FY 13/14 Budget Expenditures per Fund/Dept
	Subtotal General City	**$ 1,422,480**	
1013100 Public Works - Administration	13.1 Public Works Department Support	$ 489,320	FY 13/14 Public Works Expenditures per Div
	Subtotal Public Works - Administration	**$ 489,320**	
1013230 Geographic Information Systems	14.1 Direct Department Support	$ 178,670	FY 13/14 Budget Expenditures per Fund/Dept
	Subtotal Geographic Information Systems	**$ 178,670**	
1013400 Government Facilities	15.1 Citywide Building Maintenance	$ 1,942,590	Square Footage of City Owned Buildings
1013400 Government Facilities	15.2 Custodial Svcs Support (Contract)	$ 284,000	Contract Monthly Invoice Amount per Fund/Dept
1013400 Government Facilities	15.3 Playhouse Support	$ 20,600	Direct to Playhouse
1013400 Government Facilities	15.4 Library Support	$ 11,000	Direct to Library
1013400 Government Facilities	15.5 Aero Institute Support	$ 15,100	Direct to Aero Institute
1013400 Government Facilities	15.6 Supplies - Pool Chemicals	$ 60,000	Direct to Aquatics
	Subtotal Government Facilities	**$ 2,333,290**	
Grand Total		**$ 15,203,504**	

Notes
[a] Reference Schedule Allocation 1

City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

ALLOCATION SUMMARY

1011400- City Attorney	Citywide Support	Code Enforcement Support	Direct Fund/Department Support	Total
BLDG- Building Use	$ -	$ -	$ -	$ -
EQUIP- Equipment Use	$ -	$ -	$ -	$ -
1011000- City Council	$ -	$ -	$ -	$ -
1011100- City Manager	$ 100,638	$ -	$ -	$ 100,638
1011200- City Clerk	$ 296,882	$ -	$ -	$ 296,882
1011300- Human Resources	$ 55,351	$ -	$ -	$ 55,351
1011400- City Attorney	$ 100,638	$ -	$ -	$ 100,638
1011410- Risk Management	$ -	$ -	$ -	$ -
1011500- Finance	$ 785,693	$ -	$ -	$ 785,693
1011600- Information Services	$ 11,554	$ -	$ -	$ 11,554
1011700- Communications	$ 5,777	$ -	$ -	$ 5,777
1011800- General City	$ -	$ -	$ -	$ -
1013100- Public Works - Administration	$ 589,269	$ -	$ -	$ 589,269
1013230- Geographic Information Systems	$ -	$ -	$ -	$ -
1013400- Government Facilities	$ -	$ -	$ -	$ -
1012100- PLANNING	$ 103,989	$ -	$ -	$ 103,989
1012110- PLANNING COMMISSION	$ -	$ -	$ -	$ -
1012200- BUILDING AND SAFETY	$ -	$ -	$ -	$ -
1012300- ANIMAL CONTROL	$ -	$ -	$ -	$ -
1012500- PUBLIC SAFETY	$ 17,331	$ -	$ -	$ 17,331
1012510- LAW ENFORCEMENT GRANTS	$ -	$ -	$ -	$ -
1012520- FORFEITURE	$ -	$ -	$ -	$ -
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -	$ -	$ -
1012540- PUBLIC SECURITY	$ -	$ -	$ -	$ -
1012550- EMERGENCY PREPAREDNESS	$ -	$ -	$ -	$ -
1012560- PARKING ENFORCEMENT	$ -	$ -	$ -	$ -
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ -	$ -	$ -	$ -
1013101- AVIATION & AEROSPACE COMM	$ -	$ -	$ -	$ -
1013200- ENGINEERING	$ -	$ -	$ -	$ -
1013210- DRAINAGE ADMINISTRATION	$ -	$ -	$ -	$ -
1013211- REGIONAL BASIN MAINTENANCE	$ -	$ -	$ -	$ -
1013220- TRAFFIC ENGINEERING	$ -	$ -	$ -	$ -
1013231- SCAG GRANT	$ -	$ -	$ -	$ -
1013300- STREET MAINTENANCE	$ -	$ -	$ -	$ -
1013410- TRANSIT SERVICES	$ -	$ -	$ -	$ -
1013411- PARK-N-RIDE	$ -	$ -	$ -	$ -

City of Palmdale
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ALLOCATION SUMMARY

1011410- Risk Management	Risk Management - General Liability	Total
BLDG- Building Use	$ -	$ -
EQUIP- Equipment Use	$ -	$ -
1011000- City Council	$ -	$ -
1011100- City Manager	$ -	$ -
1011200- City Clerk	$ -	$ -
1011300- Human Resources	$ 125,648	$ 125,648
1011400- City Attorney	$ -	$ -
1011410- Risk Management	$ -	$ -
1011500- Finance	$ -	$ -
1011600- Information Services	$ -	$ -
1011700- Communications	$ -	$ -
1011800- General City	$ -	$ -
1013100- Public Works - Administration	$ 844,492	$ 844,492
1013230- Geographic Information Systems	$ -	$ -
1013400- Government Facilities	$ -	$ -
1012100- PLANNING	$ -	$ -
1012110- PLANNING COMMISSION	$ -	$ -
1012200- BUILDING AND SAFETY	$ 12,795	$ 12,795
1012300- ANIMAL CONTROL	$ -	$ -
1012500- PUBLIC SAFETY	$ 38,386	$ 38,386
1012510- LAW ENFORCEMENT GRANTS	$ -	$ -
1012520- FORFEITURE	$ -	$ -
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -
1012540- PUBLIC SECURITY	$ -	$ -
1012550- EMERGENCY PREPAREDNESS	$ -	$ -
1012560- PARKING ENFORCEMENT	$ -	$ -
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ -	$ -
1013101- AVIATION & AEROSPACE COMM	$ -	$ -
1013200- ENGINEERING	$ -	$ -
1013210- DRAINAGE ADMINISTRATION	$ -	$ -
1013211- REGIONAL BASIN MAINTENANCE	$ -	$ -
1013220- TRAFFIC ENGINEERING	$ -	$ -
1013231- SCAG GRANT	$ -	$ -
1013300- STREET MAINTENANCE	$ -	$ -
1013410- TRANSIT SERVICES	$ 25,591	$ 25,591
1013411- PARK-N-RIDE	$ -	$ -

City of Palmdale
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ALLOCATION SUMMARY

1011500- Finance	General Accounting	Procurement	Accounts Payable	Budget Administration
BLDG- Building Use	$ -	$ -	$ -	$ -
EQUIP- Equipment Use	$ -	$ -	$ -	$ -
1011000- City Council	$ 68,055	$ -	$ 1,339	$ 253
1011100- City Manager	$ 3,139	$ 510	$ 2,848	$ 1,076
1011200- City Clerk	$ 4,565	$ 3,083	$ 3,043	$ 1,143
1011300- Human Resources	$ 8,361	$ 3,109	$ 2,921	$ 837
1011400- City Attorney	$ 25,464	$ 459	$ 6,232	$ 3,293
1011410- Risk Management	$ 633	$ 51	$ 341	$ 1,789
1011500- Finance	$ 19,520	$ 3,822	$ 3,359	$ 2,058
1011600- Information Services	$ 3,984	$ 7,471	$ 2,994	$ 3,897
1011700- Communications	$ 8,720	$ 1,235	$ 2,105	$ 1,197
1011800- General City	$ 4,557	$ 2,532	$ 7,678	$ 12,204
1013100- Public Works - Administration	$ 23,025	$ 36,121	$ 5,840	$ 1,310
1013230- Geographic Information Systems	$ 2,443	$ 432	$ 326	$ 334
1013400- Government Facilities	$ 27,605	$ 52,299	$ 33,616	$ 4,359
1012100- PLANNING	$ 31,299	$ 2,840	$ 6,344	$ 3,146
1012110- PLANNING COMMISSION	$ 1,273	$ 93	$ -	$ 16
1012200- BUILDING AND SAFETY	$ 15,124	$ 1,482	$ 2,905	$ 1,976
1012300- ANIMAL CONTROL	$ 216	$ -	$ 208	$ 1,121
1012500- PUBLIC SAFETY	$ 24,358	$ 5,341	$ 6,107	$ 37,857
1012510- LAW ENFORCEMENT GRANTS	$ 544	$ 1,019	$ 415	$ 1,545
1012520- FORFEITURE	$ 216	$ 123	$ 415	$ 20
1012530- YOUTH AND FAMILY SERVICES	$ 15	$ -	$ 30	$ -
1012540- PUBLIC SECURITY	$ 8,556	$ 432	$ 3,320	$ 1,025
1012550- EMERGENCY PREPAREDNESS	$ 819	$ 1,173	$ 504	$ 210
1012560- PARKING ENFORCEMENT	$ 8,162	$ 2,717	$ 3,794	$ 773
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ 2,279	$ -	$ 1,690	$ 451
1013101- AVIATION & AEROSPACE COMM	$ -	$ -	$ -	$ -
1013200- ENGINEERING	$ 7,089	$ 895	$ 1,334	$ 539
1013210- DRAINAGE ADMINISTRATION	$ 804	$ 123	$ 949	$ 53
1013211- REGIONAL BASIN MAINTENANCE	$ 343	$ 278	$ 534	$ 67
1013220- TRAFFIC ENGINEERING	$ 15,050	$ 7,379	$ 21,284	$ 3,366
1013231- SCAG GRANT	$ -	$ -	$ -	$ -
1013300- STREET MAINTENANCE	$ 16,986	$ 19,172	$ 25,078	$ 8,196
1013410- TRANSIT SERVICES	$ 6,546	$ 4,106	$ 5,781	$ 4,430
1013411- PARK-N-RIDE	$ 916	$ 1,297	$ 1,304	$ 135

City of Palmdale
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ALLOCATION SUMMARY

1011500- Finance	Treasury	Payroll	Debt Management Administration	Total
BLDG- Building Use	$ -	$ -	$ -	$ -
EQUIP- Equipment Use	$ -	$ -	$ -	$ -
1011000- City Council	$ 259	$ -	$ -	$ 69,906
1011100- City Manager	$ 1,100	$ 4,590	$ -	$ 13,264
1011200- City Clerk	$ 1,169	$ 4,590	$ -	$ 17,593
1011300- Human Resources	$ 856	$ 4,590	$ -	$ 20,674
1011400- City Attorney	$ 3,367	$ 6,120	$ -	$ 44,936
1011410- Risk Management	$ 1,829	$ -	$ -	$ 4,643
1011500- Finance	$ 2,105	$ 18,361	$ -	$ 49,226
1011600- Information Services	$ 3,985	$ -	$ -	$ 22,331
1011700- Communications	$ 1,224	$ 3,785	$ -	$ 18,265
1011800- General City	$ 12,479	$ -	$ -	$ 39,450
1013100- Public Works - Administration	$ 1,340	$ 7,570	$ -	$ 75,206
1013230- Geographic Information Systems	$ 341	$ 1,892	$ -	$ 5,768
1013400- Government Facilities	$ 4,457	$ 22,709	$ -	$ 145,045
1012100- PLANNING	$ 3,217	$ 26,494	$ -	$ 73,339
1012110- PLANNING COMMISSION	$ 16	$ -	$ -	$ 1,399
1012200- BUILDING AND SAFETY	$ 2,020	$ 15,140	$ -	$ 38,647
1012300- ANIMAL CONTROL	$ 1,146	$ -	$ -	$ 2,690
1012500- PUBLIC SAFETY	$ 38,711	$ 24,602	$ -	$ 136,976
1012510- LAW ENFORCEMENT GRANTS	$ 1,580	$ -	$ -	$ 5,102
1012520- FORFEITURE	$ 20	$ -	$ -	$ 794
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -	$ -	$ 45
1012540- PUBLIC SECURITY	$ 1,048	$ 1,892	$ -	$ 16,273
1012550- EMERGENCY PREPAREDNESS	$ 215	$ -	$ -	$ 2,921
1012560- PARKING ENFORCEMENT	$ 790	$ -	$ -	$ 16,235
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ 461	$ -	$ -	$ 4,881
1013101- AVIATION & AEROSPACE COMM	$ -	$ -	$ -	$ -
1013200- ENGINEERING	$ 551	$ 3,785	$ -	$ 14,194
1013210- DRAINAGE ADMINISTRATION	$ 55	$ -	$ -	$ 1,985
1013211- REGIONAL BASIN MAINTENANCE	$ 69	$ -	$ -	$ 1,290
1013220- TRAFFIC ENGINEERING	$ 3,442	$ 13,247	$ -	$ 63,767
1013231- SCAG GRANT	$ -	$ -	$ -	$ -
1013300- STREET MAINTENANCE	$ 8,381	$ 51,096	$ -	$ 128,910
1013410- TRANSIT SERVICES	$ 4,530	$ 1,892	$ -	$ 27,285
1013411- PARK-N-RIDE	$ 138	$ -	$ -	$ 3,790

City of Palmdale
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ALLOCATION SUMMARY

1011600- Information Services	Citywide Support	Helpdesk Support	Disaster Recovery	Web Programs	Total
BLDG- Building Use	$ -	$ -	$ -	$ -	$ -
EQUIP- Equipment Use	$ -	$ -	$ -	$ -	$ -
1011000- City Council	$ 1,809	$ 254	$ 165	$ 71	$ 2,299
1011100- City Manager	$ 12,662	$ 200,604	$ 1,157	$ 496	$ 214,918
1011200- City Clerk	$ 7,236	$ 16,505	$ 661	$ 283	$ 24,685
1011300- Human Resources	$ 10,853	$ 95,477	$ 991	$ 425	$ 107,747
1011400- City Attorney	$ 9,044	$ 8,634	$ 826	$ 354	$ 18,858
1011410- Risk Management	$ -	$ -	$ -	$ -	$ -
1011500- Finance	$ 19,898	$ 70,592	$ 1,817	$ 779	$ 93,086
1011600- Information Services	$ 23,516	$ 19,045	$ 2,148	$ 921	$ 45,629
1011700- Communications	$ -	$ -	$ -	$ -	$ -
1011800- General City	$ -	$ -	$ -	$ -	$ -
1013100- Public Works - Administration	$ 94,736	$ 114,905	$ 8,653	$ 3,708	$ 222,003
1013230- Geographic Information Systems	$ 4,031	$ -	$ 368	$ 158	$ 4,557
1013400- Government Facilities	$ -	$ -	$ -	$ -	$ -
1012100- PLANNING	$ 14,110	$ 42,790	$ 1,289	$ 552	$ 58,741
1012110- PLANNING COMMISSION	$ -	$ -	$ -	$ -	$ -
1012200- BUILDING AND SAFETY	$ 12,094	$ 21,545	$ 1,105	$ 473	$ 35,217
1012300- ANIMAL CONTROL	$ -	$ -	$ -	$ -	$ -
1012500- PUBLIC SAFETY	$ 42,329	$ 59,248	$ 3,866	$ 1,657	$ 107,100
1012510- LAW ENFORCEMENT GRANTS	$ -	$ -	$ -	$ -	$ -
1012520- FORFEITURE	$ -	$ -	$ -	$ -	$ -
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -	$ -	$ -	$ -
1012540- PUBLIC SECURITY	$ -	$ -	$ -	$ -	$ -
1012550- EMERGENCY PREPAREDNESS	$ -	$ -	$ -	$ -	$ -
1012560- PARKING ENFORCEMENT	$ -	$ -	$ -	$ -	$ -
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -	$ -	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -	$ -	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ -	$ -	$ -	$ -	$ -
1013101- AVIATION & AEROSPACE COMM	$ -	$ -	$ -	$ -	$ -
1013200- ENGINEERING	$ -	$ -	$ -	$ -	$ -
1013210- DRAINAGE ADMINISTRATION	$ -	$ -	$ -	$ -	$ -
1013211- REGIONAL BASIN MAINTENANCE	$ -	$ -	$ -	$ -	$ -
1013220- TRAFFIC ENGINEERING	$ 4,031	$ -	$ 368	$ 158	$ 4,557
1013231- SCAG GRANT	$ -	$ -	$ -	$ -	$ -
1013300- STREET MAINTENANCE	$ -	$ -	$ -	$ -	$ -
1013410- TRANSIT SERVICES	$ -	$ -	$ -	$ -	$ -
1013411- PARK-N-RIDE	$ -	$ -	$ -	$ -	$ -

City of Palmdale
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ALLOCATION SUMMARY

1011700- Communications	Citywide Support	Total
BLDG- Building Use	$ -	$ -
EQUIP- Equipment Use	$ -	$ -
1011000- City Council	$ -	$ -
1011100- City Manager	$ 11,122	$ 11,122
1011200- City Clerk	$ 11,122	$ 11,122
1011300- Human Resources	$ 11,122	$ 11,122
1011400- City Attorney	$ 14,829	$ 14,829
1011410- Risk Management	$ -	$ -
1011500- Finance	$ 44,487	$ 44,487
1011600- Information Services	$ -	$ -
1011700- Communications	$ 7,415	$ 7,415
1011800- General City	$ -	$ -
1013100- Public Works - Administration	$ 15,766	$ 15,766
1013230- Geographic Information Systems	$ 3,941	$ 3,941
1013400- Government Facilities	$ 47,297	$ 47,297
1012100- PLANNING	$ 55,180	$ 55,180
1012110- PLANNING COMMISSION	$ -	$ -
1012200- BUILDING AND SAFETY	$ 31,531	$ 31,531
1012300- ANIMAL CONTROL	$ -	$ -
1012500- PUBLIC SAFETY	$ 51,239	$ 51,239
1012510- LAW ENFORCEMENT GRANTS	$ -	$ -
1012520- FORFEITURE	$ -	$ -
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -
1012540- PUBLIC SECURITY	$ 3,941	$ 3,941
1012550- EMERGENCY PREPAREDNESS	$ -	$ -
1012560- PARKING ENFORCEMENT	$ -	$ -
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ -	$ -
1013101- AVIATION & AEROSPACE COMM	$ -	$ -
1013200- ENGINEERING	$ 7,883	$ 7,883
1013210- DRAINAGE ADMINISTRATION	$ -	$ -
1013211- REGIONAL BASIN MAINTENANCE	$ -	$ -
1013220- TRAFFIC ENGINEERING	$ 27,590	$ 27,590
1013231- SCAG GRANT	$ -	$ -
1013300- STREET MAINTENANCE	$ 106,419	$ 106,419
1013410- TRANSIT SERVICES	$ 3,941	$ 3,941
1013411- PARK-N-RIDE	$ -	$ -

City of Palmdale
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ALLOCATION SUMMARY

1011800- General City	Citywide Support	Total
BLDG- Building Use	$ -	$ -
EQUIP- Equipment Use	$ -	$ -
1011000- City Council	$ 1,508	$ 1,508
1011100- City Manager	$ 6,415	$ 6,415
1011200- City Clerk	$ 6,813	$ 6,813
1011300- Human Resources	$ 4,990	$ 4,990
1011400- City Attorney	$ 19,631	$ 19,631
1011410- Risk Management	$ 10,666	$ 10,666
1011500- Finance	$ 12,269	$ 12,269
1011600- Information Services	$ 19,145	$ 19,145
1011700- Communications	$ 5,880	$ 5,880
1011800- General City	$ 59,959	$ 59,959
1013100- Public Works - Administration	$ 6,862	$ 6,862
1013230- Geographic Information Systems	$ 1,748	$ 1,748
1013400- Government Facilities	$ 22,825	$ 22,825
1012100- PLANNING	$ 16,472	$ 16,472
1012110- PLANNING COMMISSION	$ 84	$ 84
1012200- BUILDING AND SAFETY	$ 10,346	$ 10,346
1012300- ANIMAL CONTROL	$ 5,869	$ 5,869
1012500- PUBLIC SAFETY	$ 198,245	$ 198,245
1012510- LAW ENFORCEMENT GRANTS	$ 8,090	$ 8,090
1012520- FORFEITURE	$ 103	$ 103
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -
1012540- PUBLIC SECURITY	$ 5,365	$ 5,365
1012550- EMERGENCY PREPAREDNESS	$ 1,101	$ 1,101
1012560- PARKING ENFORCEMENT	$ 4,045	$ 4,045
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ 2,363	$ 2,363
1013101- AVIATION & AEROSPACE COMM	$ -	$ -
1013200- ENGINEERING	$ 2,824	$ 2,824
1013210- DRAINAGE ADMINISTRATION	$ 280	$ 280
1013211- REGIONAL BASIN MAINTENANCE	$ 352	$ 352
1013220- TRAFFIC ENGINEERING	$ 17,626	$ 17,626
1013231- SCAG GRANT	$ -	$ -
1013300- STREET MAINTENANCE	$ 42,922	$ 42,922
1013410- TRANSIT SERVICES	$ 23,200	$ 23,200
1013411- PARK-N-RIDE	$ 706	$ 706

City of Palmdale
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ALLOCATION SUMMARY

1013230- Geographic Information Systems	Direct Department Support	Total
BLDG- Building Use	$ -	$ -
EQUIP- Equipment Use	$ -	$ -
1011000- City Council	$ 221	$ 221
1011100- City Manager	$ 939	$ 939
1011200- City Clerk	$ 997	$ 997
1011300- Human Resources	$ 730	$ 730
1011400- City Attorney	$ 2,872	$ 2,872
1011410- Risk Management	$ 1,561	$ 1,561
1011500- Finance	$ 1,795	$ 1,795
1011600- Information Services	$ 2,801	$ 2,801
1011700- Communications	$ 860	$ 860
1011800- General City	$ 8,773	$ 8,773
1013100- Public Works - Administration	$ 942	$ 942
1013230- Geographic Information Systems	$ 240	$ 240
1013400- Government Facilities	$ 3,265	$ 3,265
1012100- PLANNING	$ 2,356	$ 2,356
1012110- PLANNING COMMISSION	$ 12	$ 12
1012200- BUILDING AND SAFETY	$ 1,480	$ 1,480
1012300- ANIMAL CONTROL	$ 840	$ 840
1012500- PUBLIC SAFETY	$ 28,357	$ 28,357
1012510- LAW ENFORCEMENT GRANTS	$ 1,157	$ 1,157
1012520- FORFEITURE	$ 15	$ 15
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -
1012540- PUBLIC SECURITY	$ 767	$ 767
1012550- EMERGENCY PREPAREDNESS	$ 157	$ 157
1012560- PARKING ENFORCEMENT	$ 579	$ 579
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ 338	$ 338
1013101- AVIATION & AEROSPACE COMM	$ -	$ -
1013200- ENGINEERING	$ 404	$ 404
1013210- DRAINAGE ADMINISTRATION	$ 40	$ 40
1013211- REGIONAL BASIN MAINTENANCE	$ 50	$ 50
1013220- TRAFFIC ENGINEERING	$ 2,521	$ 2,521
1013231- SCAG GRANT	$ -	$ -
1013300- STREET MAINTENANCE	$ 6,140	$ 6,140
1013410- TRANSIT SERVICES	$ 3,318	$ 3,318
1013411- PARK-N-RIDE	$ 101	$ 101

City of Palmdale
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ALLOCATION SUMMARY

1013400- Government Facilities	Citywide Building Maintenance	Custodial Svcs Support (Contract)	Playhouse Support	Library Support
BLDG- Building Use	$ -	$ -	$ -	$ -
EQUIP- Equipment Use	$ -	$ -	$ -	$ -
1011000- City Council	$ 32,378	$ -	$ -	$ -
1011100- City Manager	$ 27,324	$ -	$ -	$ -
1011200- City Clerk	$ 31,767	$ -	$ -	$ -
1011300- Human Resources	$ 44,208	$ -	$ -	$ -
1011400- City Attorney	$ 4,276	$ -	$ -	$ -
1011410- Risk Management	$ -	$ -	$ -	$ -
1011500- Finance	$ 37,571	$ -	$ -	$ -
1011600- Information Services	$ 37,571	$ -	$ -	$ -
1011700- Communications	$ 9,108	$ -	$ -	$ -
1011800- General City	$ -	$ -	$ -	$ -
1013100- Public Works - Administration	$ 76,975	$ -	$ -	$ -
1013230- Geographic Information Systems	$ -	$ -	$ -	$ -
1013400- Government Facilities	$ -	$ -	$ -	$ -
1012100- PLANNING	$ 108,351	$ -	$ -	$ -
1012110- PLANNING COMMISSION	$ -	$ -	$ -	$ -
1012200- BUILDING AND SAFETY	$ 108,351	$ -	$ -	$ -
1012300- ANIMAL CONTROL	$ -	$ -	$ -	$ -
1012500- PUBLIC SAFETY	$ 31,868	$ 6,303	$ -	$ -
1012510- LAW ENFORCEMENT GRANTS	$ -	$ -	$ -	$ -
1012520- FORFEITURE	$ -	$ -	$ -	$ -
1012530- YOUTH AND FAMILY SERVICES	$ -	$ -	$ -	$ -
1012540- PUBLIC SECURITY	$ -	$ -	$ -	$ -
1012550- EMERGENCY PREPAREDNESS	$ -	$ -	$ -	$ -
1012560- PARKING ENFORCEMENT	$ -	$ -	$ -	$ -
1012570- DO NOT USE-PS-PARTNERS...	$ -	$ -	$ -	$ -
1012575- DO NOT USE-FIA-PARTNERS...	$ -	$ -	$ -	$ -
1012580- COMMUNITY SERVICE OFFICERS	$ -	$ -	$ -	$ -
1013101- AVIATION & AEROSPACE COMM	$ -	$ 26,471	$ -	$ -
1013200- ENGINEERING	$ -	$ -	$ -	$ -
1013210- DRAINAGE ADMINISTRATION	$ -	$ -	$ -	$ -
1013211- REGIONAL BASIN MAINTENANCE	$ -	$ -	$ -	$ -
1013220- TRAFFIC ENGINEERING	$ -	$ -	$ -	$ -
1013231- SCAG GRANT	$ -	$ -	$ -	$ -
1013300- STREET MAINTENANCE	$ 20,873	$ 22,437	$ -	$ -
1013410- TRANSIT SERVICES	$ 20,332	$ 25,967	$ -	$ -
1013411- PARK-N-RIDE	$ -	$ -	$ -	$ -

City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

Workspace C - Factor Data

	Budget Unit	Square Footage per City Hall Occupant Dept.	Share of Building Use Allocation - GG Bldg.	FY 13/14 Budget Expenditures per Fund/Dept	Direct to Fund/Dept Identified on Fixed Asset Sch.	FY 12/13 Agenda Items per Dept	FY 13/14 FTE per Fund/Dept	FY 12/13 Records Count by Fund/Dept
BLDG	Building Use	-	-	-	-	-	-	-
EQUIP	Equipment Use	-	-	-	-	-	-	-
1011000	City Council	5,300	13,569	164,300	-	-	-	-
1011100	City Manager	4,473	-	698,960	-	20	3	184
1011200	City Clerk	700	7,735	742,290	-	59	3	6,324
1011300	Human Resources	2,236	7,115	543,650	-	11	3	5,959
1011400	City Attorney	700	-	2,138,980	-	20	4	1,071
1011410	Risk Management	-	-	1,162,080	-	-	-	4
1011500	Finance	8,204	20,173	1,336,800	-	136	12	17,192
1011600	Information Services	4,096	5,076	2,085,990	-	2	-	-
1011700	Communications	1,491	-	640,620	-	1	2	-
1011800	General City	-	-	6,532,910	-	-	-	-
1013100	Public Works - Administration	-	21,820	701,460	389,458	102	4	8,695
1013230	Geographic Information Systems	-	-	178,670	-	-	1	-
1013400	Government Facilities	-	-	2,333,290	-	-	12	1,016
1012100	PLANNING	-	122,439	1,683,880	-	18	14	22,195
1012110	PLANNING COMMISSION	-	-	8,600	-	-	-	-
1012200	BUILDING AND SAFETY	-	-	1,057,630	-	-	8	6,321
1012300	ANIMAL CONTROL	-	-	600,000	-	-	-	-
1012500	PUBLIC SAFETY	-	13,317	20,265,490	93,310	3	13	560
1012510	LAW ENFORCEMENT GRANTS	-	-	826,970	-	-	-	-
1012520	FORFEITURE	-	-	10,500	-	-	-	-
1012530	YOUTH AND FAMILY SERVICES	-	-	-	-	-	-	362
1012540	PUBLIC SECURITY	-	-	548,470	-	-	1	-
1012550	EMERGENCY PREPAREDNESS	-	-	112,530	-	-	-	-
1012560	PARKING ENFORCEMENT	-	-	413,540	-	-	-	259
1012570	DO NOT USE-PS-PARTNERS...	-	-	-	-	-	-	-
1012575	DO NOT USE-FIA-PARTNERS...	-	-	-	-	-	-	-
1012580	COMMUNITY SERVICE OFFICERS	-	-	241,530	-	-	-	-
1013101	AVIATION & AEROSPACE COMM	-	-	-	-	-	-	-
1013200	ENGINEERING	-	-	288,690	-	-	2	12,309
1013210	DRAINAGE ADMINISTRATION	-	-	28,630	-	-	-	-
1013211	REGIONAL BASIN MAINTENANCE	-	-	36,000	-	-	-	-
1013220	TRAFFIC ENGINEERING	-	-	1,801,820	-	-	7	1,566
1013231	SCAG GRANT	-	-	-	-	-	-	-
1013300	STREET MAINTENANCE	-	-	4,387,660	-	-	27	1,016
1013410	TRANSIT SERVICES	-	49,236	2,371,570	-	-	1	-
1013411	PARK-N-RIDE	-	-	72,150	-	-	-	-
1013500	PARK MAINTENANCE	-	-	3,114,440	-	-	7	-

City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

Workspace C - Factor Data

	Budget Unit	5 Year Claims History by Fund/Department	FY 12/13 Total Transactions per Fund/Dept	FY 12/13 P.O. Count per Fund/Dept	FY 12/13 AP Transactions per Fund/Dept	FY 11/12 Debt Transactions per Fund/Dept	PC Count by Fund/Dept	Helpdesk Work Order Count by Fund/Dept
BLDG	Building Use	-	-	-	-	-	-	-
EQUIP	Equipment Use	-	-	-	-	-	-	-
1011000	City Council	-	11,404	-	55	-	1	1
1011100	City Manager	-	526	20	117	-	7	790
1011200	City Clerk	-	765	121	125	-	4	65
1011300	Human Resources	10	1,401	122	120	-	6	376
1011400	City Attorney	-	4,267	18	256	-	5	34
1011410	Risk Management	-	106	2	14	-	-	-
1011500	Finance	-	3,271	150	138	-	11	278
1011600	Information Services	-	535	242	101	-	13	75
1011700	Communications	-	1,171	40	71	-	-	-
1011800	General City	-	612	82	259	-	-	-
1013100	Public Works - Administration	66	3,092	1,170	197	-	47	384
1013230	Geographic Information Systems	-	328	14	11	-	2	-
1013400	Government Facilities	-	3,707	1,694	1,134	-	-	-
1012100	PLANNING	-	4,203	92	214	-	7	143
1012110	PLANNING COMMISSION	-	171	3	-	-	-	-
1012200	BUILDING AND SAFETY	1	2,031	48	98	-	6	72
1012300	ANIMAL CONTROL	-	29	-	7	-	-	-
1012500	PUBLIC SAFETY	3	3,271	173	206	-	21	198
1012510	LAW ENFORCEMENT GRANTS	-	73	33	14	-	-	-
1012520	FORFEITURE	-	29	4	14	-	-	-
1012530	YOUTH AND FAMILY SERVICES	-	2	-	1	-	-	-
1012540	PUBLIC SECURITY	-	1,149	14	112	-	-	-
1012550	EMERGENCY PREPAREDNESS	-	110	38	17	-	-	-
1012560	PARKING ENFORCEMENT	-	1,096	88	128	-	-	-
1012570	DO NOT USE-PS-PARTNERS...	-	-	-	-	-	-	-
1012575	DO NOT USE-FIA-PARTNERS...	-	-	-	-	-	-	-
1012580	COMMUNITY SERVICE OFFICERS	-	306	-	57	-	-	-
1013101	AVIATION & AEROSPACE COMM	-	-	-	-	-	-	-
1013200	ENGINEERING	-	952	29	45	-	-	-
1013210	DRAINAGE ADMINISTRATION	-	108	4	32	-	-	-
1013211	REGIONAL BASIN MAINTENANCE	-	46	9	18	-	-	-
1013220	TRAFFIC ENGINEERING	-	2,021	239	718	-	2	-
1013231	SCAG GRANT	-	-	-	-	-	-	-
1013300	STREET MAINTENANCE	-	2,281	621	846	-	-	-
1013410	TRANSIT SERVICES	2	879	133	195	-	-	-
1013411	PARK-N-RIDE	-	123	42	44	-	-	-
1013500	PARK MAINTENANCE	-	2,290	433	876	-	-	-

City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

Workspace C - Factor Data

	Budget Unit	FY 13/14 Public Works Expenditures per Div	Square Footage of City Owned Buildings	Contract Monthly Invoice Amount per Fund/Dept
BLDG	Building Use	-	-	-
EQUIP	Equipment Use	-	-	-
1011000	City Council	-	5,300	-
1011100	City Manager	-	4,473	-
1011200	City Clerk	-	5,200	-
1011300	Human Resources	-	7,236	-
1011400	City Attorney	-	700	-
1011410	Risk Management	-	-	-
1011500	Finance	-	6,150	-
1011600	Information Services	-	6,150	-
1011700	Communications	-	1,491	-
1011800	General City	-	-	-
1013100	Public Works - Administration	-	12,600	-
1013230	Geographic Information Systems	178,670	-	-
1013400	Government Facilities	2,333,290	-	-
1012100	PLANNING	-	17,000	-
1012110	PLANNING COMMISSION	-	-	-
1012200	BUILDING AND SAFETY	-	17,000	-
1012300	ANIMAL CONTROL	-	-	-
1012500	PUBLIC SAFETY	-	5,000	3,000
1012510	LAW ENFORCEMENT GRANTS	-	-	-
1012520	FORFEITURE	-	-	-
1012530	YOUTH AND FAMILY SERVICES	-	-	-
1012540	PUBLIC SECURITY	-	-	-
1012550	EMERGENCY PREPAREDNESS	-	-	-
1012560	PARKING ENFORCEMENT	-	-	-
1012570	DO NOT USE-PS-PARTNERS...	-	-	-
1012575	DO NOT USE-FIA-PARTNERS...	-	-	-
1012580	COMMUNITY SERVICE OFFICERS	-	-	-
1013101	AVIATION & AEROSPACE COMM	-	-	12,600
1013200	ENGINEERING	288,690	-	-
1013210	DRAINAGE ADMINISTRATION	28,630	-	-
1013211	REGIONAL BASIN MAINTENANCE	36,000	-	-
1013220	TRAFFIC ENGINEERING	1,801,820	-	-
1013231	SCAG GRANT	-	-	-
1013300	STREET MAINTENANCE	4,387,660	3,275	10,680
1013410	TRANSIT SERVICES	2,371,570	3,190	12,360
1013411	PARK-N-RIDE	72,150	-	-
1013500	PARK MAINTENANCE	3,114,440	3,275	-

LIST OF RECEIVING BUDGET UNITS

100 - General Fund

1012100	PLANNING
1012110	*PLANNING COMMISSION*
1012200	*BUILDING AND SAFETY*
1012300	*ANIMAL CONTROL*
1012500	*PUBLIC SAFETY*
1012510	*LAW ENFORCEMENT GRANTS*
1012520	*FORFEITURE*
1012530	*YOUTH AND FAMILY SERVICES*
1012540	*PUBLIC SECURITY*
1012550	*EMERGENCY PREPAREDNESS*
1012560	*PARKING ENFORCEMENT*
1012570	*DO NOT USE-PS-PARTNERS...*
1012575	*DO NOT USE-FIA-PARTNERS...*
1012580	*COMMUNITY SERVICE OFFICERS*
1013101	*AVIATION & AEROSPACE COMM*
1013200	*ENGINEERING*
1013210	*DRAINAGE ADMINISTRATION*
01013211	*REGIONAL BASIN MAINTENANCE*
1013220	*TRAFFIC ENGINEERING*
1013231	*SCAG GRANT*
1013300	*STREET MAINTENANCE*
1013410	*TRANSIT SERVICES*
1013411	*PARK-N-RIDE*
1013500	*PARK MAINTENANCE*
1013600	*LANDSCAPE MAINT-GEN BENEFIT*
1014100	*PARKS AND RECREATION ADMIN*
1014200	*SPECIAL EVENTS*
1014310	*LARRY CHIMBOLE CENTER*
1014320	*SENIOR CENTER*
1014330	*HAMMACK ACTIVITY CENTER*
1014340	*PALMDALE PLAYHOUSE*
1014341	*LOCAL THEATRE ORGANIZATIONS*
1014350	*PLMD PLANT 42 HERITAGE AIR PK*

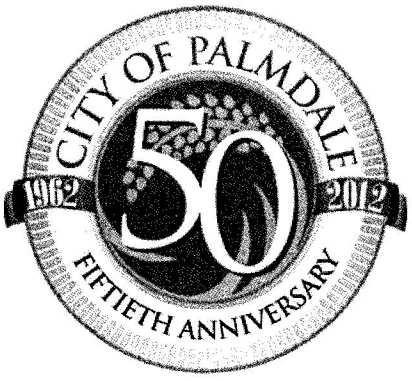
City of Palmdale
Cost Allocation Plan for Fiscal Year 2013-2014, Full Cost Iteration
Source Cost Data from Fiscal Year 2013-2014

INDIRECT COST RATES

Receiving Departments	Central Service Cost [1]	Indirect Cost Rate Base [2]	Indirect Cost Rates
1012100- PLANNING	$ 789,811		0.00%
1012110- PLANNING COMMISSION	$ 1,559		0.00%
1012200- BUILDING AND SAFETY	$ 347,394		0.00%
1012300- ANIMAL CONTROL	$ 13,889		0.00%
1012500- PUBLIC SAFETY	$ 1,001,171		0.00%
1012510- LAW ENFORCEMENT GRANTS	$ 20,536		0.00%
1012520- FORFEITURE	$ 990		0.00%
1012530- YOUTH AND FAMILY SERVICES	$ 1,518		0.00%
1012540- PUBLIC SECURITY	$ 39,873		0.00%
1012550- EMERGENCY PREPAREDNESS	$ 5,022		0.00%
1012560- PARKING ENFORCEMENT	$ 25,008		0.00%
1012570- DO NOT USE-PS-PARTNERS...	$ -		0.00%
1012575- DO NOT USE-FIA-PARTNERS...	$ -		0.00%
1012580- COMMUNITY SERVICE OFFICERS	$ 9,389		0.00%
1013101- AVIATION & AEROSPACE COMM	$ 45,605		0.00%
1013200- ENGINEERING	$ 129,853		0.00%
1013210- DRAINAGE ADMINISTRATION	$ 5,834		0.00%
1013211- REGIONAL BASIN MAINTENANCE	$ 6,130		0.00%
1013220- TRAFFIC ENGINEERING	$ 410,503		0.00%
1013231- SCAG GRANT	$ -		0.00%
1013300- STREET MAINTENANCE	$ 1,127,100		0.00%
1013410- TRANSIT SERVICES	$ 480,634		0.00%
1013411- PARK-N-RIDE	$ 13,490		0.00%
1013500- PARK MAINTENANCE	$ 614,562		0.00%
1013600- LANDSCAPE MAINT-GEN BENEFIT	$ 188,869		0.00%
1014100- PARKS AND RECREATION ADMIN	$ 1,570,307		0.00%
1014200- SPECIAL EVENTS	$ 68,233		0.00%
1014310- LARRY CHIMBOLE CENTER	$ 200,182		0.00%
1014320- SENIOR CENTER	$ 207,881		0.00%
1014330- HAMMACK ACTIVITY CENTER	$ 264,484		0.00%
1014340- PALMDALE PLAYHOUSE	$ 274,721		0.00%
1014341- LOCAL THEATRE ORGANIZATIONS	$ -		0.00%
1014350- PLMD PLANT 42 HERITAGE AIR PK	$ 25,068		0.00%
1014360- OASIS PARK RECREATION CENTER	$ 186,905		0.00%
1014370- MARIE KERR PARK RECREATION CTR	$ 446,309		0.00%
1014380- AMPHITHEATRE	$ 37		0.00%

PUBLIC SAFETY BUDGET –

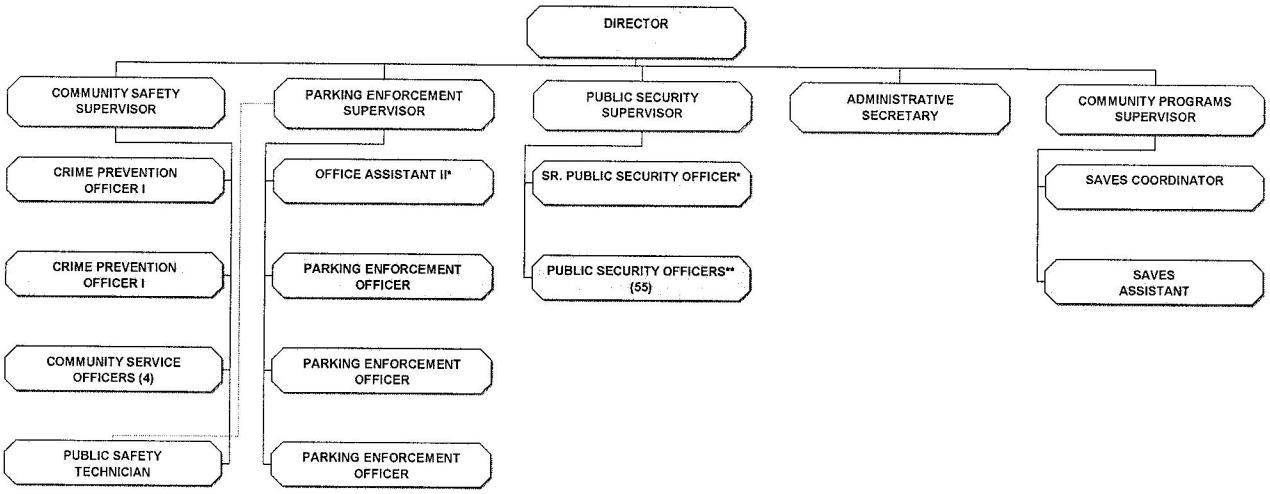
PUBLIC SAFETY AND COMMUNITY RELATIONS



CITY OF PALMDALE, CALIFORNIA

Annual Budget Fiscal Year 2012-2013

PUBLIC SAFETY AND COMMUNITY RELATIONS



*REGULAR PART TIME
**UNBENEFITED

Figure 21: Public Safety and Community Relations Organization Chart

DEPARTMENT SUMMARY

Public Safety and Community Relations

The Public Safety and Community Relations Department creates and maintains a safe community where people can live in peace without the fear of crime.

About Public Safety and Community Relations

Public safety is the number one priority of the City. The Public Safety and Community Relations Department is responsible for the implementation of the City's public safety and community engagement strategies. Law enforcement services are provided by contract with the Los Angeles County Sheriff's Department.

The Department manages the Law Enforcement program, Public Security Officers, Parking Enforcement, Emergency Preparedness program, the Community Participation and Volunteer program, and Animal Control. The department also manages the South Antelope Valley Emergency Services, which is reported in the Community Programs budget section.

The Law Enforcement program consists of services done through contract with the Los Angeles County Sheriff's Department, the Los Angeles County Housing Authority, Los Angeles County Animal Care and Control, civilian public safety programs, and the administration of all administrative citations and graffiti restitution.

The Public Security Officers patrol the grounds and buildings of park and City sites with the City of Palmdale.

The Parking Enforcement program administers all parking citations issued within the City of Palmdale by City officers, Los Angeles County Sheriff's deputies, and California Highway Patrol Officers.

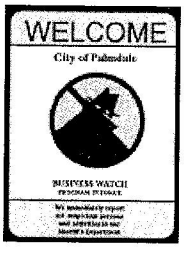
The Emergency Management program is responsible for the development and implementation of disaster mitigation, preparedness, and recovery policies and procedures for the City.

The City Contracts with the Los Angeles Department of Animal Care and Control for animal control services, which include animal licensing, animal pickup, and care a boarding at the local animal shelter. The Public Safety Department manages the contract.

The Community Participation and Volunteer program provides residents with links to City resources and educational opportunities as well as the opportunity to directly serve the City and Community. It also provides resident youth with opportunities to engage in positive activities and learning experiences.

Fiscal Year 2012-13 Budget Highlights

- ✓ Provide quality law enforcement services.
- ✓ Maintain Part I Crime Rate below 300.
- ✓ Adopt an updated Emergency Operations Plan.
- ✓ Implement new information management system for Parking Enforcement.
- ✓ Expand Neighborhood House program.
- ✓ Continue to engage the community through the Neighborhood Watch program.



DEPARTMENT SUMMARY

Public Safety and Community Relations (2300, 2500, 2510, 2520, 2530, 2540, 2550, 2560, 2580)

Department Expenditures and Staffing Summary

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	33.99	32.87	32.87	33.77
Expenditures				
Personnel	1,778,506	2,005,170	1,966,940	1,940,690
Training and Meetings	110	100	100	200
Operating Expenditures	19,269,095	20,332,560	19,968,900	20,826,270
Capital	-	-	-	-
Total Department Expenditures	21,047,711	22,337,830	21,935,940	22,767,160

The Public Safety and Community Relations Department is budgeted in the General Fund, Public Safety Fund, State and Federal Grants.

Summary of Law Enforcement Contract:

Los Angeles County Law Enforcement Contract Cost:

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Reported in Public Safety Budget	18,096,248	19,008,330	18,595,550	19,610,850
Reported in Redevelopment Agency	159,920	164,720	93,830	-
Reported in Housing Authority	384,230	407,380	228,450	-
Total Contract Cost	18,640,398	19,580,430	18,917,830	19,610,850

PROGRAMS AND SERVICES

Animal Control (23001)

Mission Statement

To provide animal control services that promote public safety, provide humane sheltering and disposal of stray and unwanted animals, and encourage responsible pet ownership.

PUBLIC SAFETY AND COMMUNITY RELATIONS PROGRAMS

- **Animal Control**
- Law Enforcement
- Community Participation / Volunteer Program
- Public Security Officers
- Emergency Preparedness
- Parking Enforcement

Program Activities

- Manage the contract with Los Angeles County Department of Animal Care and Control for animal control services.

Key Goals & Objectives for Fiscal Year 2012-13

- Ensure that calls for animal control services are handled promptly according to the guidelines established by the County of Los Angeles Department of Animal Care and Control.

RECENT PROGRAM ACHIEVEMENTS

- Identified future site for a new Animal Shelter in Palmdale.
- Meeting with County to review proposed Shelter plans.

OPERATING AND PERFORMANCE MEASURES

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	-	-	-	
Expenditures				
Personnel	-	-	-	
Training and Meetings	-	-	-	
Operating Expenditures	765,327	800,000	800,000	800,000
Capital	-	-	-	
Total Department Expenditures	765,327	800,000	800,000	800,000

Program Performance Measures	Actual 2010-11	5-Year Target	Estimated 2011-12	Projected 2012-13
Licenses issued	9,642	7,240	9,644	9,650
Animals returned to owner	377	200	363	395
Animals placed in new home	1,702	800	1,702	1,702

PROGRAMS AND SERVICES

Law Enforcement
(2500, 2510, 2520, 2580)

Mission Statement

To provide a safe community through appropriate enforcement, investigation, and prevention efforts.

Program Activities

- Manage the law enforcement contract with the Los Angeles County Sheriff's Department to provide general patrol, traffic enforcement, graffiti investigation specialized enforcement, and community relations activities. Provide Sheriff's overtime for City special events, holiday patrols of the City's retail areas, and specialized enforcement as needed
- Crime Prevention: provide community safety programs to help maintain residents' and businesses' sense of safety by empowering them to take a proactive approach in solving community problems.
- Community Service Officers: provide support services to the Palmdale Sheriff's Station by responding to citizen calls for service, taking reports, conducting focused enforcement, conducting latent print investigations and collection of DNA evidence and issuing parking citations.
- Graffiti Abatement: process all claims for restitution and represent the city in court proceedings, coordinate the Adopt-a-Wall program, conduct community graffiti clean-up activities.
- Administrative Citations: process all administrative citations issued and provide for adjudication of appeals.
- Manage State and Federal grants to further the public safety missions of the City.

Key Objectives for Fiscal Year 2012-13

- Maintain a crime rate below 300.
- Provide quality law enforcement services.
- Promote community participation, partnerships, and mutual responsibility for crime prevention.
- Continue to maintain active participation in the neighborhood watch program promoting healthy, vibrant and engaged neighborhoods.
- Revise noticing and collection procedures for unpaid court ordered graffiti restitution.
- Partner with Palmdale Sheriff Station to provide pedestrian safety education at the annual Public Safety Expo.
- Create an on-line contest process for Administrative Citation program.

PUBLIC SAFETY AND COMMUNITY RELATIONS PROGRAMS

- Animal Control
- ➢ **Law Enforcement**
- Community Participation / Volunteer Program
- Public Security Officers
- Emergency Preparedness
- Parking Enforcement

RECENT PROGRAM ACHIEVEMENT

- ✧ Total number of Part I crimes down 2.95%.
- ✧ Property crime down 2.88%.
- ✧ Part 1 crime rate down 3.84%.
- ✧ Part I crime rate at 267 crimes per 10,000
- ✧ Created and implemented the Park Watch program in all City parks.
- ✧ Implemented on-line payment processing for Administrative Citations.
- ✧ Created a webpage for the Administrative Citation program.

OPERATING AND PERFORMANCE MEASURES

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	9.60	9.60	9.60	9.70
Expenditures				
Personnel	983,266	1,029,320	1,031,080	969,740
Training and Meetings	-	-	-	100
Operating Expenditures	18,312,600	19,287,880	18,829,910	19,783,530
Capital	-	-	-	-
Total Department Expenditures	19,295,866	20,317,200	19,860,990	20,753,370

	Actual 2010-11	5-Year Target	Estimated 2011-12	Projected 2012-13
Program Performance Measures				
Crime rate below 300 crimes per 10,000 population	275	Less than 300	267	Less than 300
Number of Crimes	4,201	4,400	4,084	4,350
Number of Arrests	10,737	11,500	10,146	10,200
Emergency Response Time	5.1 Min	Less than 5 Min	5.7 Min	5.5 Min
Priority Response Time	13.5	Less than 10 Min	14.1 Min	14 Min
DUI Index (# of DUI injury/fatal collisions)	16:7	10:1	18:1	15:1
Traffic Collision Index (# of non-injury collisions to injury/fatal collisions)	2.2:1	2.5:1	1.8:1	2:1
Enforcement Index (# of hazardous citations & DUI arrests made to injury/fatal collisions)	23:1	20:1	18.4:1	18:1
Expand Active Neighborhood Watch groups	426	500	426	435
Conduct Crime Prevention Campaigns	6	6	6	6
Conduct Safe Moves School Programs	2	6	0	0
Increase Adopt-A-Wall Participants	69	100	70	75
Conduct Graffiti Clean-up projects	1	2	1	1

PROGRAMS AND SERVICES

Community Participation / Volunteer Program (25014)

Mission Statement

To provide City residents links to City resources and educational opportunities as well as the opportunity to directly serve the City and Community.

PUBLIC SAFETY AND COMMUNITY RELATIONS PROGRAMS

- Animal Control
- Law Enforcement
- ➢ **Community Participation / Volunteer Program**
- Public Security Officers
- Emergency Preparedness
- Parking Enforcement

RECENT PROGRAM ACHIEVEMENT

- ✧ Commenced *Commitment to Youth* Master Plan Project
- ✧ Hosted 2012 Global Youth Day Event
- ✧ Hosted Celebrate Youth 2011 Youth Summit
- ✧ Conducted three Palmdale Works! Youth Job Academies
- ✧ Collaborated with Planning Department for Illegal Dumping Clean-up Day
- ✧ Expanded Service Learning opportunities in collaboration with local high schools

Program Activities

- o Conduct the Partners Academy and Community Engagement programs for residents and City employees.
- o Recruit, screen, and place community volunteers.
- o Provide youth residents with opportunities to volunteer within the City and community programs.
- o Collaborate with community work resources and conduct Youth Job Academy Classes.
- o Link youth with City and community resources and activities.
- o Supervise Neighborhood House programming

Key Goals & Objectives for Fiscal Year 2012-13

- o Conclude Youth Master Plan process
- o Expand youth volunteer opportunities within the city and community
- o Continue expansion of youth and community programming at Neighborhood Houses
- o Continue volunteer recognition program.
- o Collaborate with Volunteer Los Angeles micro-volunteering project

OPERATING AND PERFORMANCE MEASURES

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	1.00	1.00	1.00	1.00
Expenditures				
Personnel	96,425	106,890	114,190	116,820
Training and Meetings	110	100	100	100
Operating Expenditures	17,954	34,170	39,660	31,170
Capital	-	-	-	-
Total Program Expenditures	114,489	141,160	153,950	148,090

Program Performance Measures	Actual 2010-11	5-Year Target	Estimated 2011-12	Projected 2012-13
Quarterly enhancement: Youth Guide	100%	Continue	Continuous	Continuous
Plan/Host one youth event/training per quarter	4	Maintain	5	5
Conduct Quarterly Job Training	4	Continue	3	4
Central resource for community volunteer opportunities	Maintain	Maintain	Maintain	Maintain
Develop Centralized Training System for volunteers	50%	Maintain	100%	Maintain

PROGRAMS AND SERVICES

Public Security Officers (2540)

Mission Statement

To promote public safety and positive awareness of City codes and policies and serve as a deterrent of possible crime and vandalism.

Program Activities

- To provide evening and night surveillance of the City's office buildings, Library, Cultural Center, parks, recreation facilities, Drytown and transportation facilities.
- Maintain high visibility at City parks, transportation facilities, and other City property.
- Communicate with the Sheriff's Department in the event of an emergency at the City parks or transportation facilities.
- Observe and report suspicious activity or behavior.
- Enforce park rules.
- Provide information of City codes, park rules and regulations for the safety of all patrons.
- Patrol park sites and transportation center to enforce violations of the vehicle code.

Key Goals & Objectives for Fiscal Year 2012-13

- Maintain security at the Palmdale Transportation Center and City Park and Ride lots.
- Maintain current level of security of City buildings and Park sites.
- Engage community partners in crime prevention.
- Reduce graffiti and incidents of vandalism to park and facilities.
- Heighten public awareness of City rules and regulations regarding parks usage.
- Train current staff and hire seasonal staff to meet the needs of the City.
- Deploy hand held ticket writers.

PUBLIC SAFETY AND COMMUNITY RELATIONS PROGRAMS

- Animal Control
- Law Enforcement
- Community Participation / Volunteer Program
- ➢ **Public Security Officers**
- Emergency Preparedness
- Parking Enforcement

RECENT PROGRAM ACHIEVEMENTS

- ✧ Provided security for Palmdale Transportation Center and Park and Ride lots.
- ✧ Provided security for all City special events.
- ✧ Provided security for City Library, Playhouse, Airpark and Water Park.
- ✧ Conducted security patrol of all park sites and at all City facilities.

OPERATING AND PERFORMANCE MEASURES

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	17.97	17.83	17.83	17.83
Expenditures				
Personnel	435,227	537,290	490,000	518,850
Training and Meetings	-	-	-	-
Operating Expenditures	21,603	24,950	29,950	30,450
Capital	-	-	-	-
Total Department Expenditures	456,830	562,240	519,950	549,300

Program Performance Measures	Actual 2010-11	5-Year Target	Estimated 2011-12	Projected 2012-13
Increase positive public contacts	70,000	77,000	80,000	82,000
Reduce graffiti incidents and vandalism at Parks	97	Less Than 2010/11	85	Less than 2011-12

PROGRAMS AND SERVICES

Emergency Preparedness (25501)

Mission Statement

To ensure the City is able to prepare for, respond to, and recover from all manner of disasters. To provide for the development and execution of the City's emergency operations plan, coordination with all relevant public safety and community agencies responsible for disaster response, and providing education to staff and community members.

Program Activities

- Ensure readiness to respond to and recover from disasters.
- Develop and maintain emergency operations plans.
- Provide staff training to ensure understanding of their role in the City's emergency response activities.
- Participate in emergency preparedness exercises.
- Coordinate with local, regional and State agencies.

Key Goals & Objectives for Fiscal Year 2012-13

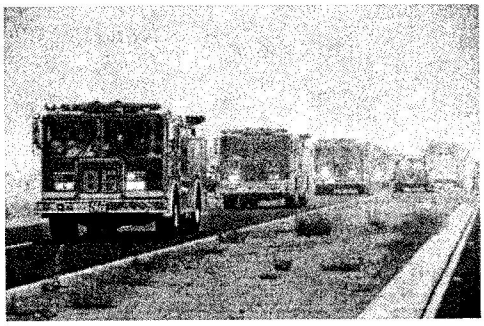
- Improve emergency preparedness efforts by developing communications with businesses to improve earthquake readiness, developing relationships with CERT groups to better coordinate their role in response plan and developing MOU's with businesses and other agencies.
- Continue to outreach to local residents and businesses to ensure their disaster readiness.

PUBLIC SAFETY AND COMMUNITY RELATIONS PROGRAMS

- Animal Control
- Law Enforcement
- Community Participation / Volunteer Program
- Public Security Officers
- ➢ **Emergency Preparedness**
- Parking Enforcement

RECENT PROGRAM ACHIEVEMENTS

- ✧ Council adoption of revised Emergency Operations Plan.
- ✧ Conducted annual emergency preparedness workshop for the public.
- ✧ Signed MOU's with American Red Cross to use City facilities for shelters.



OPERATING AND PERFORMANCE MEASURES

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	0.02	0.04	0.04	0.04
Expenditures				
Personnel	611	1,540	1,540	1,040
Training and Meetings	-	-	-	-
Operating Expenditures	106,258	114,040	121,920	113,540
Capital	-	-	79,570	-
Total Department Expenditures	106,869	115,580	203,030	114,580

Program Performance Measures	Actual 2010-11	5-Year Target	Estimated 2011-12	Projected 2012-13
Participate in emergency response exercises	-	annually	annually	annually
MOU's developed with businesses	-	as needed	1	as needed
Staff Training Exercises	-	3	2	3

PROGRAMS AND SERVICES

Parking Enforcement (25601)

Mission Statement

Improving the quality of life for all by providing quality service with integrity and empathy through diligent enforcement of vehicular regulations.

PUBLIC SAFETY AND COMMUNITY RELATIONS PROGRAMS

- Animal Control
- Law Enforcement
- Community Participation Volunteer Program
- Public Security Officers
- Emergency Preparedness
- ➢ **Parking Enforcement**

RECENT PROGRAM ACHIEVEMENTS

- ✧ Responded to 825 calls for service.
- ✧ Impounded 275 vehicles.
- ✧ Contracted noticing and collection services.

Program Activities

- o Patrol within the City limits to enforce violations of municipal ordinances and vehicle codes.
- o Respond to citizen concerns and address referrals from other City personnel, outside agencies, and Sheriff's Department.
- o Identify vehicles with the potential of being stolen, abandoned, inoperative, and unregistered on public streets and take appropriate enforcement action by storing or impounding those vehicles.
- o Report suspicious activities to the Sheriff's department to help prevent crime.

Key Goals & Objectives for Fiscal-Year 2012-13

- o Respond to service calls for parking related concerns within 36 hours.
- o Enforce City municipal codes and California vehicle code laws.
- o Be visible while on patrol to be accessible to the members of our community.
- o Report any suspicious activities to help reduce crime.
- o Educate parents, encourage safe parking practices, and increase parking enforcement at schools to maintain the safety of children.
- o Remind residents of their upcoming street cleaning day through the Connect CTY to improve the cleanliness of our community.

OPERATING AND PERFORMANCE MEASURES

	Actual 2010-11	Budget 2011-12	Estimated 2011-12	Adopted 2012-13
Authorized Positions (FTE)	5.40	4.40	4.40	5.20
Expenditures				
Personnel	262,978	330,130	330,130	334,240
Training and Meetings	-	-	-	-
Operating Expenditures	45,352	71,520	67,890	67,580
Capital	-	-	-	-
Total Department Expenditures	308,330	401,650	398,020	401,820

	Actual 2010-11	5-Year Target	Estimated 2011-12	Projected 2012-13
Program Performance Measures				
48 hour response rate	85%	85%	85%	85%
Parking vehicle impounds	403	450	325	400
Parking calls for service	835	850	785	825
Vehicle storage/impound releases	1,308	1,100	1,000	1,000

FACILITY AND LAND COSTS INCURRED BY THE CITY

CITY CLERK ORIGINAL

A-0556

74805

AGREEMENT BETWEEN THE CITY OF PALMDALE, THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE, AND THE COUNTY OF LOS ANGELES FOR THE PLANNING AND DEVELOPMENT OF THE PALMDALE SHERIFF STATION

This Agreement is made and entered into by and between the CITY OF PALMDALE, hereinafter referred to as the "City", the CITY OF PALMDALE COMMUNITY REDEVELOPMENT AGENCY, hereinafter referred to as the "Agency", and the COUNTY OF LOS ANGELES hereinafter referred to as the "County" to set forth their respective rights and obligations to build the Palmdale Sheriff Station. For convenience and clarity, the City and the Agency are referred to collectively as the "City"; furthermore, the parties to this Agreement may be referred to individually as a "Party" and collectively as the "Parties".

WITNESSETH:

WHEREAS, the City desires to establish a permanent and adequate Sheriff Station facility in the City of Palmdale; and,

WHEREAS, the City has invested approximately $15 Million in improvements in the vicinity of the proposed Palmdale Sheriff Station site located on the southeast corner of Sierra Highway and Avenue Q in the City of Palmdale including: the purchase of approximately 11.5- acres of land, the major portion of which will be conveyed to the County for the construction of the proposed station; construction of curb, gutter, sidewalk, landscaping and street improvements to Sierra Highway; demolition of buildings in a blighted area west of Sierra Highway and construction of a linear greenbelt in place of the blighted area; building and parking improvements to the

adjacent Hammack Activity Center; construction of two roller hockey rinks; and construction of the Palmdale Youth Library with associated parking (see Exhibit C); and,

WHEREAS, the County currently operates a Sheriff's Station within very tight leased quarters within the City limits which provide police protection and emergency services to the City and surrounding areas; and,

WHEREAS, the County is planning, in cooperation and participation with the City, to build a new approximately 47,000 square-foot Sheriff Station building and a separate 6,000 square-foot automotive maintenance building to serve the City of Palmdale and the surrounding community; and,

WHEREAS, pursuant to its contractual obligation to the County under Section 6 of the Amended and Restated Agreement for Allocation of Tax Increment Funds, hereinto attached and incorporated herein by this reference as Exhibit "A", the City desires to assist and support the County in constructing a permanent Palmdale Sheriff Station to address police protection and emergency service requirements within the City and pursuant to ,

NOW, THEREFORE, IN CONSIDERATION of the premises, covenants, representations and agreements set forth herein, the parties mutually agree as follows:

ARTICLE 1. DEFINITIONS

1.1. "Palmdale Sheriff Station Construction Project" or, alternatively, "Project", shall be defined to include land acquisition, certain off-site infrastructure improvements, on-site utilities improvements, sheriff station design and construction, and the acquisition and installation of certain fixed equipment for the Palmdale Sheriff Station.

1.2. "Off-site infrastructure" shall mean off-site street improvements, such as street, curb, gutter, sidewalk, street lights, and off-site utility improvements for water and sewer lines, to the property line and fire hydrant. Any off-site improvements, which may be necessary to provide cable, electrical, gas, telecommunications, or fiber optic facilities to the Project, are excluded.

1.3. "On-site utility improvements" shall include improvements to provide water and sewer from the property line to the building. Onsite utility improvements shall also include improvements to provide service for cable, electrical, gas, and telecommunications from the building to the service designation connection point whether such point is off-site or on-site.

ARTICLE 2. PROJECT SCOPE

2.1 The City and the County propose the following location for the Project, subject to environmental assessment(s):

> Approximately 11-acre site on the southeast corner of Avenue Q and Sierra Highway as set forth in Exhibit "B" hereinto attached and incorporated herein by this reference.

2.2 The County will be responsible for the costs to design and construct the Project as defined herein below. While the County shall allow the City to review and comment throughout the design and construction processes, the County shall have final approval of all County expenditures.

2.3 The City and/or the Agency own the real property in Exhibit B ("City Parcels"). The City and/or the Agency will take all actions necessary to transfer

ownership of the real property described in Exhibit B, at no cost to the County, for the Palmdale Sheriff Station.

2.4 The City will provide at its cost, the Off-site Infrastructure for the Project set forth in this Agreement.

2.5 The City will waive all City permit and development fees associated with the design and construction of the Sheriff station. The County shall be responsible for all "non-City" permit and development fees.

2.6 It is the intent of both the City and the County to commence construction of the permanent Palmdale Sheriff Station on or before April 30, 2004. Both parties will work in good faith to complete the Palmdale Sheriff Station within two years of that date.

2.7 The County will own all on-site facilities built pursuant to this Agreement. Maintenance and repair shall be the responsibility of the County. Staffing levels for the Palmdale Sheriff Station are not affected by this Agreement; the County will continue to determine staffing based upon the City's approved Public Safety budget and as mutually agreed between the County and the City pursuant to the annual Law Enforcement Services Agreement.

2.8. On-site utility improvements related to service for electrical, cable, electronic communications, and telecommunications are not required to be undergrounded at the time of construction. They may be undergrounded at a future date subject to mutual written agreement of the City and County.

ARTICLE 3. SPECIFIC REQUIREMENTS

3.1 Land Acquisition

1. Conveyance: The City shall convey title of the City Parcels to County by Grant Deed upon approval by the County Board of Supervisors of this Agreement, subject to: (a) the City's right of first refusal as set forth in subsection 2, below; and (b) the City conveying marketable title to the City Parcels pursuant to subsection 3, below. The Grant Deed shall be in a form substantially similar to the Grant Deed attached hereto as Exhibit "D", County agrees that prior to the recordation of the Grant Deed it shall execute a "Certificate of Acceptance" for attachment to the deed and have it recorded by the County Recorder.

2. If at any time the City terminates its contract with the County for law enforcement services, the City shall have a right of first refusal to purchase the City Parcels and Palmdale Sheriff Station for a purchase price equal to the then current fair market value, excluding the then current fair market value of the City Parcels donated by this Agreement (the "right of first refusal purchase price"). The right of first refusal purchase price, as defined in the preceding sentence, shall be determined by an independent qualified appraiser mutually acceptable to the City and County. The term "independent qualified appraiser" shall mean a professional independent appraiser licensed in the State with experience in appraising public facilities and who is a Member of the Appraise Institute (MAI) and/or a Member of the Society of Real Estate Appraisers (SREA) or another recognized association of appraisers. The City and County will chose an independent qualified appraiser within fifteen (15) days of the City's notification to the County that it will terminate its contract and intends to exercise its right

of first refusal. The appraisal shall be prepared within thirty (30) days of the appraiser's selection, unless the parties agree otherwise. If the City and County cannot agree on an independent qualified appraiser, an independent qualified appraiser shall be appointed in accordance with the provisions of California Code of Civil Procedure Section 1281.6, or any successor statute, and in such event the right of first refusal purchase price shall be determined by an appraisal prepared by the appointed appraiser. This procedure shall be the exclusive procedure for determining the right of first refusal purchase price and shall be final, binding and nonappealable unless expressly waived by both parties in writing. The City and County shall share equally in the cost of the appraisal.

3. County, in its sole discretion, may terminate this Agreement, without incurring any liability to City, if there is any cloud on title to the City Parcels that prevents the City from conveying to County marketable title to the City Parcels, free and clear of any encumbrances.

4. Conveyance by the City of the City Parcels shall constitute fulfillment of the City and Agency's contractual obligations under Section 6 of the Amended and Restated Agreement for Allocation of Tax Increment Funds.

3.2. Design and Construction. The City and the County desire that the Palmdale Sheriff Station comply with the City's development and engineering standards and that it preserve consistency of appearance with nearby City facilities to the fullest extent possible. To that end, the County and the City have met repeatedly to plan the design of the Project site and structures and negotiate their respective responsibilities under this Agreement. The design and bid documents approved by the County Board of Supervisors at its meeting of December 16, 2003, had been agreed to by both

parties. The County and City's responsibilities for design and construction shall be as follows:

1. The selection, contracting and payment of the Architect/Engineer for the Project will be the responsibility of the County. Notwithstanding anything to the contrary in this Agreement, the facility exterior for the Palmdale Sheriff Station, including but not limited to elevation design, color, architectural detailing, as well as traffic, drainage and safety issues shall be subject to final and mutual approval by the City and the County. The City desires to have consistency of appearance among the Project and other nearby City facilities; the County will make a good faith effort to achieve the City's desire in this regard.

2. The County will have final approval of the orientation of each Project's buildings and access roadways to the extent that such final approval does not violate any provisions of the Palmdale Municipal Code, Zoning Ordinance and/or General Plan.

3. The County shall have final approval of the final construction designs produced by the Architect/Engineer; however, such designs shall not violate any provisions of the Palmdale Municipal Code, Zoning Ordinance, General Plan and engineering standards, except upon mutual written agreement. The County Building Code and other technical codes shall apply to the Project, and the County Building Official shall be responsible for inspecting and approving construction. The City designates Planning Director Laurie Lile as its liaison to advise the County and the Architect/Engineer of the City's preferences concerning the exterior design for the Project.

4. The County is responsible for issuing a request for bids for the Project and for selecting, contracting, and paying the Construction Contractor ("Contractor") for the construction of the Project.

5. The County will have the responsibility of contracting for the Architect/Engineer's construction administration services during the construction of the Project, as well as project management and any professional services needed relevant to on-site Sheriff station construction.

6. The final design and construction of all County related telecommunications facilities for the Project will be the responsibility of the County. At present, the proposed telecommunications tower exceeds in height the standards set forth in the Zoning Ordinance. If in the future the County proceeds with a technological upgrade in its telecommunications capabilities at the site, such that the tower is no longer required, the County shall, subject to agreement with the City, remove the tower.

3.3. Off-site infrastructure. The City will cause to be constructed, at its expense, Off-site infrastructure for the Project as follows, and the City will ensure that the Off-site infrastructure improvements comply with CEQA and the terms and conditions of approval of each Project, except that provision of temporary utilities shall be the responsibility of the County as set forth in paragraph 3.3.4, below. Once the Off-site infrastructure for the Project is approved, the County shall be responsible for any costs necessitated by County changes.

1. Street Improvements: The City will design and construct full street improvements, including sidewalks and curbs, fronting the properties and necessary widening and transitions adjoining the properties. The parties will guarantee appropriate

access for construction, and the City and/or its contractors will coordinate its efforts with the work of the County's contractor(s).

2. Off-Site Utility Improvements: The City will design and construct sanitary sewer and water service laterals that will terminate at the property line (right-of-way). There is an existing 12-inch water main located approximately 35 feet south of the centerline of Avenue Q, and an existing 16-inch water main located approximately 16 feet east of the center line of Sierra Highway. There is also an existing 8-inch sanitary sewer line located approximately 37 feet east of the centerline of Sierra Highway. The City will also design and construct a total of five fire hydrants along Avenue Q and Sierra Highway. The City's off-site water improvement plans will require an on-site compound water meter and box, the construction of which shall be the responsibility of the County. The County will be responsible for the design and construction of fire flow requirements (on-site and off-site), including a fire sprinkler system and fire protection lines. The County will be responsible for any applicable impact or connection fees charged by non-City agencies. The County will also be responsible for providing electrical, gas, cable, telecommunications, compound water meter and box, and electronic communications services or any other services to serve the Sheriff Station site.

3. Design Responsibility: The City will have the design responsibility for off-site work related to grading, street improvements, streetlights, sewer and water mains and laterals, at City expense. The County shall be responsible for the design of fire flow requirements, including a fire sprinkler system and fire protection lines. The

City and the County will coordinate their plans with the County's on-site design plans to ensure compatibility with the construction design plans for the Project.

4. Temporary Utilities: The County will be responsible for providing the temporary utilities the County requires to fulfill its responsibilities during the construction phase for the Off-site infrastructure as well as On-site utility improvements during the construction phase of the Project.

5. Construction Responsibility: The City will provide construction of Off-site infrastructure improvements.

ARTICLE 4. CORRESPONDENCE

4.1. Correspondence to the County, shall be sent to Jan Takata, Assistant Division Chief, Chief Administrative Office, 754 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012.

4.2 Correspondence to the City, shall be sent to City Manager Robert W. Toone at 38300 Sierra Highway, Palmdale, CA 93550.

4.3 Either party may direct correspondence to a different addressee and address than listed herein by the City Manager notifying the Chief Administrative Office, or vice versa, of the change in writing.

ARTICLE 5. INDEMNIFICATIONS

5.1 Environmental Indemnification. City shall defend, indemnify, and hold the County and their elected and appointed officers, agents and employees free and harmless from and against any and all liabilities, damages, claims, costs and expenses (including without limitation, attorneys' fees, legal expenses and consultants' fees) arising in whole or in part from the existence of Hazardous Substances, Hazardous

Substance Conditions, or pollutants, as such terms may be defined herein or in the Comprehensive Environmental Response Compensation and Liability Act or Resource Conservation and Recovery Act in effect at the Close of Escrow, in, on or under the City Parcels. This provision shall survive the Close of Escrow and is intended to comply with the provisions of 42 U.S.C. Section 96079(e).

1. Hazardous Substance. "Hazardous Substance" shall mean any substance whose nature and/or quantity or existence, use, manufacture, disposal or effect, render it subject to federal, state, or local regulation, investigation, remediation or removal as potentially injurious to public health or welfare.

2. Hazardous Substance. "Hazardous Condition" shall mean the existence on, under, or relevantly adjacent to, the City Parcels of a Hazardous Substance that requires remediation and/or removal and/or be or to be otherwise mitigated pursuant to applicable law.

5.2 Chain of Title Indemnity. The City and the Agency agree to indemnify, defend and hold County harmless from and against any and all claims, demands, liabilities and/or damages in connection with the remediation and/or disposal of hazardous materials which are located on the City Parcels prior to the Closing Date(s). This indemnify is limited to that liability for which the County may be responsible arising solely out of its mere ownership of the City Parcels, i.e., "chain of title" liability. This indemnity is personal to the County and may not be assigned or otherwise transferred to any other person or entity. The City and the Agency are not, by the provisions of this paragraph, released from any liability which would otherwise be imposed by law.

5.3 The County shall indemnify, defend and hold the City harmless from and against any and all claims, demands, liabilities and/or damages in connection with the landing or taking-off of County helicopters onto the site of the Palmdale Sheriff Station.

5.4 In contemplation of the provisions of Section 895.2 of the California Code imposing certain tort liability jointly upon public entities solely by reason of such entities being parties to an Agreement as defined in Section 895 of said code, the parties hereto, as between themselves pursuant to the authorization contained in Sections 895.2 and 895.6 of said code, will each assume the full liability imposed upon it or any of its officers, agents or employees by law for personal injury, property damage or loss to third parties caused by a negligent or wrongful act or omission occurring in the performance of this Agreement. To achieve the above stated purpose, each party indemnifies and holds harmless the other party for any damage, loss, cost or expense arising out of its own negligent or wrongful acts or omissions.

ARTICLE 6. GENERAL PROVISIONS

6.1 Delegation of Authority. The County hereby delegates to its Chief Administrative Officer or his designee, the authority to issue any and all approvals required by this Agreement and to execute any and all instruments necessary to consummate this transaction.

6.2 Full Agreement. This Agreement integrates all of the terms and conditions mentioned herein or incidental hereto, and supersedes all negotiations or previous agreements between the Parties with respect to all or any part of the subject matter hereof.

6.3 Effective Date. This Agreement shall take effect on the date it is executed by the last Party.

6.4 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same Agreement.

6.5 California Law. This Agreement has been made and entered into in the State of California, and shall be construed in accordance with the laws thereof.

6.6 Waivers. No waiver by either party of any provision hereof shall be deemed a waiver of any other provision hereof or of any subsequent breach by either party of the same or any other provision.

6.7 Captions. The section and paragraph numbers and captions appearing in this Agreement are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of such sections or paragraphs of this Agreement nor in any way affect this Agreement.

6.8 Interpretation. Unless the context of this Agreement clearly requires otherwise: (i) the plural and singular numbers shall be deemed to include the other; (ii) the masculine, feminine and neuter genders shall be deemed to include the others; (iii) "or" is not exclusive; and (iv) "includes" and "including" are not limiting.

6.9 Severability. This Agreement shall not be deemed severable. In the event any portion of this Agreement shall be declared by any count of competent jurisdiction to be invalid, illegal or unenforceable, this Agreement shall be void and of no further effect.

6.10 Binding Effect. The provisions of this Agreement shall be binding upon the parties hereto and their respective successors-in-interest.

6.11 No Presumption Re: Drafter. The parties acknowledge and agree that the terms and provisions of this Agreement have been negotiated and discussed between the parties and their attorneys, and this Agreement reflects their mutual agreement regarding the same. Because of the nature of such negotiations and discussions, it would be inappropriate to deem any party to be the drafter of this Agreement, and therefore, no presumption for or against validity or as to any interpretation hereof, based upon the identity of the drafter shall be applicable in interpreting or enforcing this Agreement.

6.12 Assistance of Counsel. Each party hereto either had the assistance of counsel or had counsel available to it, in the negotiation for, and the execution of, this Agreement, and all related documents.

IN WITNESS WHEREOF, the City of Palmdale and the Palmdale Redevelopment Agency have caused this Agreement to be executed by their duly

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authorized officers; and the Board of Supervisors of the County of Los Angeles, has caused this Agreement to be executed by its Chairman and attested by its Clerk, on the day, month and year noted herein below.

CITY OF PALMDALE/
PALMDALE REDEVELOPMENT
AGENCY

James C. Ledford, Jr., Mayor/Chair

3-25-04
Date

ATTEST:

By: Victoria L. Hancock
Victoria L. Hancock, CMC
City Clerk

APPROVED AS TO FORM:

By:
Wm. Matthew Ditzhazy
City/Agency Attorney

LOS ANGELES COUNTY

CHAIRMAN, BOARD OF SUPERVISORS

4-13-04
Date

ATTEST:

VIOLET VARONA-LUKENS, Executive Officer; Clerk of the Board of Supervisors

By:
Deputy

APPROVED AS TO FORM:

LLOYD W. PELLMAN, County Counsel

By:
Deputy

Exhibit A

66868

AMENDED AND RESTATED AGREEMENT FOR ALLOCATION OF TAX INCREMENT FUNDS

(Redevelopment Plans for the
Palmdale Redevelopment Project No. 1-A,
Palmdale Redevelopment Project No. 2,
Palmdale Redevelopment Project No. 3, and
Palmdale Redevelopment Project No. 4
in the City of Palmdale)

THIS AMENDED AND RESTATED AGREEMENT, is made and entered into this 30th day of June, 1993, by and between the Palmdale Redevelopment Agency ("Agency"), the City of Palmdale ("City"), the Consolidated Fire Protection District of Los Angeles County ("Fire District") and the County of Los Angeles ("County").

WITNESSETH

WHEREAS, on February 12, 1981, the City adopted Ordinance No. 396, approving and adopting certain amendments to the Redevelopment Plan for the Palmdale Redevelopment Project No. 1-A ("Plan 1-A"); and,

WHEREAS, the Agency and County have entered into an agreement entitled "Agreement Between the Community Redevelopment Agency of the City of Palmdale, City of Palmdale and the County of Los Angeles" ("Project No. 1-A Agreement"), as evidenced by an Agency resolution adopted April 9, 1981 (Agency Resolution No. 81-3); and,

WHEREAS, the Project 1-A Agreement establishes forty million dollars ($40,000,000) as the limitation on the number of dollars of taxes which may be divided and allocated to the Agency, pursuant to Health and Safety Code Section 33670; and,

WHEREAS, on July 25, 1978, the City adopted Ordinance No.337, approving and adopting the Redevelopment Plan for the Palmdale Redevelopment Project No. 2 ("Plan 2"); and,

WHEREAS, the Agency, Fire, and County have entered into an agreement entitled "Agreement Between the Community Redevelopment Agency of the City of Palmdale, City of Palmdale and the County of Los Angeles" ("Project No. 2 Agreement"), dated October 31, 1978 (County Agreement No. 33496); and,

WHEREAS, the Project No. 2 Agreement was entered into, in part, to resolve litigation challenging the validity of Plan 2; and,

WHEREAS, the Project No. 2 Agreement establishes thirteen million five hundred thousand dollars ($13,500,000) as the limitation on the total number of dollars of taxes which may be divided and allocated to the Agency pursuant to Health and Safety Code Section 33670; and,

WHEREAS, the Project No. 2 Agreement also establishes seven hundred thousand dollars ($700,000) as the limitation on the total number of dollars of taxes which may be annually divided and allocated to the Agency pursuant to Health and Safety Code Section 33670; and,

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To D Robert	From D Uyenoyama
Co. Palmdale	Co. CAO
Dept.	Phone # (213) 974-2390
Fax # (805) 267-5122	Fax # (213) 687-4822

WHEREAS, on March 10, 1983, the City adopted Ordinance No. 491, approving and adopting the Redevelopment Plan for the Palmdale Redevelopment Project No. 3 ("Plan 3"); and,

WHEREAS, the Agency, City, County (including the Los Angeles County Public Library, and the Los Angeles County Flood Control District), and Fire District have entered into an agreement entitled "Agreement for Reimbursement of Tax Increment Funds (Redevelopment Plan for the City of Palmdale-Redevelopment Project No. 3)" ("Project No. 3 Agreement"), dated February 22, 1983 (County Agreement No. 43731); and,

WHEREAS, the Plan No. 3 Agreement establishes twenty-eight million dollars ($28,000,000) as the limitation on the total number of dollars of taxes which may be divided and allocated to the Agency pursuant to Health and Safety Code Section 33670; and,

WHEREAS, on November 10, 1983, the City adopted Ordinance No. 515, approving and adopting the Redevelopment Plan for the Palmdale Redevelopment Project No. 4 ("Plan 4"); and,

WHEREAS, the Agency, City, Fire, and County have entered into an agreement entitled "Agreement for Reimbursement of Tax Increment Funds (Redevelopment Plan for the Palmdale Redevelopment Project No. 4)" ("Project No. 4 Agreement"), dated November 1, 1983 (County Agreement No. 46012); and,

WHEREAS, pursuant to Health and Safety Code Section 33333.2, Plan 4 establishes forty-five million dollars ($45,000,000) as the limitation on the total number of dollars of taxes which may be divided and allocated to the Agency, pursuant to Health and Safety Code Section 33670, without an amendment to the Plan; and,

WHEREAS, the Project No. 1-A Agreement, the Project No. 2 Agreement, the Project No. 3 Agreement, and the Project No. 4 Agreement (collectively, the "Prior Agreements") were entered into to address the financial detriment caused by Palmdale Redevelopment Project No. 1-A ("Project 1-A"), Palmdale Redevelopment Project No. 2 ("Project 2"), Palmdale Redevelopment Project No. 3 ("Project 3") and Palmdale Redevelopment Project No. 4 ("Project 4") (collectively, the "Projects"), respectively; and,

WHEREAS, the Agency has consulted with representatives of the County and Fire District to determine the continued fiscal impact of the Redevelopment Plans for Redevelopment Project Nos. 1-A, 2, 3 and 4 (collectively, the "Plans"); and,

WHEREAS, the County and Fire District have found, and the Agency and City concurrently hereby find that implementation of the Plans continue to cause financial detriment to the County and Fire District as defined in Health and Safety Code Section 33012; and,

WHEREAS, the County and Fire District have found, and the Agency and City concurrently hereby find, that certain public safety facilities which will be of benefit to the areas covered by the Plans, are needed to more effectively serve the City; and

WHEREAS, the County and Fire District have also found that their respective budgets and other financial resources are insufficient to acquire requisite property on which the public safety facilities can be constructed; and,

WHEREAS, the parties desire to amend and restate the Prior Agreements to assist the Agency in financing the Projects, and to address the continued financial burden or detriment caused to the County and Fire District; and,

WHEREAS, this AMENDED AND RESTATED AGREEMENT is entered into upon the authority of Health and Safety Code Sections 33401 and 33445, and the provisions of the Plans required by Health and Safety Code Section 33338.1; and,

WHEREAS, by approval of this AMENDED AND RESTATED AGREEMENT, the parties hereto find and determine that any continued financial effects described in Health and Safety Code Sections 33012 and 33401 relating to the Projects are thereby alleviated; and,

WHEREAS, the parties deem it appropriate to agree upon an allocation and distribution of tax increment monies to alleviate any continued financial burden which is caused by the implementation of the Plans and it is for this reason, and to amicably resolve any differences regarding the Plans that the parties enter into this AMENDED AND RESTATED AGREEMENT.

NOW THEREFORE, for and in consideration of the foregoing, the parties do hereby agree as follows:

SECTION 1. Effect of Amended and Restated Agreement. (a) As of the date of this AMENDED AND RESTATED AGREEMENT the Prior Agreements, as set forth herein, shall be deemed rescinded and superseded and of no force and effect.

(b) For purposes of any revisions to the allocations of Tax Increment Revenues for the Projects, any adjustments shall be made effective July 1, 1993, and shall be reflected in the fiscal year 1993-94 tax allocations.

SECTION 2. Definitions. (a) "Assessment Rolls" shall mean the rolls last equalized prior to the effective date of the ordinances adopting the Plans. The Assessment Rolls shall be utilized as the base year assessment roll for computation and allocation of the payments to be made by the Agency to the County and Fire District under the provisions of this AMENDED AND RESTATED AGREEMENT. For purposes of this AMENDED AND RESTATED AGREEMENT, the following Assessment Rolls shall be used for each of the Projects:

(1) Project 1-A: 1980-81 assessment roll.

(2) Project 2: 1978-79 assessment roll.

(3) Project 3: 1982-83 assessment roll.

(4) Project 4: 1983-84 assessment roll.

(b) "Tax Increment Revenues" shall mean that portion of tax revenues generated by application of the basic one percent tax levy to any increases in the respective assessed valuation within the areas covered by the Projects which are allocated to the Agency pursuant to Health and Safety Code Section 33670.

(c) "County Share" of Tax Increment Revenues shall mean that portion of property taxes generated from the basic one percent tax levy within the areas covered by the Projects which would be

allocated to the County in the absence of a division of taxes pursuant to Health and Safety Code Section 33670. For purposes of this AMENDED AND RESTATED AGREEMENT, the County Share shall be:

(1) Project 1-A: Forty-nine percent (49%).

(2) Project 2: Forty-nine percent (49%).

(3) Project 3: Forty-nine percent (49%).

(4) Project 4: Forty-nine and seven tenths percent (49.7%).

(d) "Fire District Share" of Tax Increment Revenues shall mean that portion of property taxes generated from the basic one percent tax levy within the areas covered by the Projects which would be allocated to the Fire District in the absence of a division of taxes pursuant to Health and Safety Code Section 33670. For purposes of this AMENDED AND RESTATED AGREEMENT, the Fire District Share shall be:

(1) Project 1-A: Seventeen and five-tenths percent (17.5%).

(2) Project 2: Seventeen and five-tenths percent (17.5%).

(3) Project 3: Eighteen and seven-tenths percent (18.7%).

(4) Project 4: Seventeen and five-tenths percent (17.5%).

(e) "Agency Share" of Tax Increment Revenues shall mean that respective portion of property taxes generated from the basic one percent tax levy within the areas covered by the Projects which are allocated to the Agency as a result of a division of taxes pursuant to Health and Safety Code Section 33670, less the respective County Share and Fire District Share. For the purpose of this AMENDED AND RESTATED AGREEMENT, the Agency Share shall be:

(1) Project 1-A: Thirty-three and five tenths percent (33.5%).

(2) Project 2: Thirty-three and five tenths percent (33.5%).

(3) Project 3: Thirty-two and three tenths percent (32.3%).

(4) Project 4: Thirty-two and eight tenths percent (32.8%).

SECTION 3. Allocation of Tax Increment Revenues. The Tax Increment Revenues for the Project shall annually be distributed as follows:

(a) Subject to the provisions of SECTION 5 herein, the County shall annually be allocated the County Share as defined in SECTION 2(c) of this AMENDED AND RESTATED AGREEMENT.

(b) The Fire District shall annually be allocated the Fire District Share as defined in SECTION 2(d) of this AMENDED AND RESTATED AGREEMENT.

(c) The Agency shall annually be allocated the Agency Share as defined in SECTION 2(e) herein.

SECTION 4. Tax Rate Increases. (a) In addition to the portion of taxes allocated to the County and Fire District pursuant to Health and Safety Code Section 33670(a) and any payments made pursuant to SECTION 3 herein, an amount equal to all that portion of the Tax Increment Revenues allocable to the Agency pursuant to Health and Safety Code Section 33670(b) attributable to increases in the rate of tax levied or imposed for the benefit of the County and Fire District for the purpose of producing revenues in an amount sufficient to make annual repayments of principal and interest on any bonded indebtedness for the acquisition or improvement of real property, which increase in the tax rate was approved by the voters of the County or Fire District on or after January 1, 1989, shall be allocated to the County and Fire District pursuant to Health and Safety Code Section 33670 (e).

(b) In the event there is any change in the ability of the County or Fire District to increase their respective rates of taxation of real property above the aggregate one percent basic tax rate level currently authorized under Article XIIIA of the California Constitution, whether by judicial decision, vote of the electorate or otherwise, the County and Fire District shall be allocated those amounts generated from such increased tax rates.

SECTION 5. Housing Fund. The parties recognize the mutual benefits of providing low- and moderate-income housing. Moreover, Health and Safety Code Section 33334.2 requires that twenty percent (20%) of the Tax Increment Revenues allocated to and received by the Agency for redevelopment purposes shall be paid into a fund to be used for low- and moderate-income housing unless certain findings are made. Therefore, during the term of this AMENDED AND RESTATED AGREEMENT, the parties agree that, in any year in which the Agency contributes Tax Increment Revenues to the Agency's low- and moderate- income housing fund ("Housing Fund"), such contribution shall be governed by allocation set forth in this SECTION 5. For illustrative purposes only, the tables set forth in Exhibit A to this AMENDED AND RESTATED AGREEMENT, which exhibit is incorporated herein by this reference, shall be used by the Auditor-Controller in making contributions pursuant to this SECTION 5.

(a) The County shall contribute to the Housing Fund on a pro rata basis. Pro rata shares of such contributions shall equal the percentage and amounts of Tax Increment Revenues to be contributed pursuant to Health and Safety Code Section 33334.2, and successor statutes, not to exceed the statutory requirement as applied to the amounts the County is allocated pursuant to SECTION 2 of this AMENDED AND RESTATED AGREEMENT. If the Agency determines that less than the statutory percentage of the Tax Increment Revenues generated in the Project area are to be contributed to the Housing Fund, the County's contributions shall be reduced accordingly.

(b) Monies deposited into the Housing Fund pursuant to this SECTION 4, shall be held by the Agency for use in accordance with the requirements of Health and Safety Code Section 33334.2 or other applicable statutes and law. The Agency, in making any expenditures from the Housing Fund, shall give due recognition that a proportionate share of such expenditures and of the improvement of the supply of low- and moderate-income housing is a result of the County's cooperation in the Agency's redevelopment efforts.

(c) The Agency shall notify, in writing, the County Auditor-Controller by October 1 of any year in which the Agency makes a finding pursuant to Health and Safety Code Section 33334.2 that less than the statutorily mandated amount of Tax Increment Revenues will be contributed to the Housing Fund and the percentage that is to be contributed in that year.

(d) Accumulated deposits, investment earnings, and itemized expenditures of balances in the Housing Fund shall be accounted for separately from all other Agency funds. The County's pro rata shares of any uncommitted balance remaining in the Housing Fund on termination of this AMENDED AND RESTATED AGREEMENT, if any, shall be repaid to the County, subject to the limitations of Health and Safety Code Section 33334.12 and any other limitations of the Community Redevelopment Law (*Cal. Health & Safety Code* §§ 33000 *et seq.*).

SECTION 6. Public Safety Improvements. The parties recognize the need for certain public safety related improvements to be constructed within the City of Palmdale and the necessity for identifying property upon which such improvements can be constructed. In order to address this need, the parties agree to the following:

(a) The Agency shall make all requisite findings which would authorize the payment of up to three million dollars ($3,000,000) towards the acquisition of property which will facilitate the purchase by the County and/or Fire District of the requisite property for the public safety improvements.

(b) The Agency shall pay to the Fire District five hundred thousand dollars ($500,000) for the acquisition of property and/or construction costs for the purpose of construction of a new fire station within the territorial jurisdiction of the City or provide a suitable site which meets the needs and approval of the Fire District. The Agency shall also pay to the County two million five hundred thousand dollars ($2,500,000) for the acquisition of property within the territorial jurisdiction of the City for the purpose of construction of a new Sheriff's station and/or other public safety improvements or provide a suitable site which meets the needs and approval of the County. Said payments or transfer of property shall be made at such time the County or Fire District determines is necessary to meet demands for development which has been approved by the Board of Supervisors.

(c) Failure by the Agency to make the requisite payment or transfer of property at such time the County is prepared to proceed with development shall constitute a material breach of this AMENDED AND RESTATED AGREEMENT. Upon such breach, the County may undertake any and all avenues available to it to recover said amounts due, including but not limited to withholding said amounts from the County's contributions to the Housing Fund as authorized under SECTION 5 herein.

SECTION 7. County-Owned/Leased Property. The development by the County or Fire District of any real property owned or leased by such entities within the Project area shall not be subject to the approval or control of the City or Agency beyond that available to the City prior to the date of execution of this AMENDED AND RESTATED AGREEMENT, except with the written consent of the County or Fire District, as applicable.

SECTION 8. Redevelopment Plan Amendments. (a) Except as provided in this SECTION 8, the parties agree that the Agency and City shall not further amend the Plan for this amended project any of the purposes described in Health and Safety Code Section 33354.6 which will adversely affect the allocation and distribution of Tax Increment Revenues to the County or Fire District under the terms of this AMENDED AND RESTATED AGREEMENT, without the prior written approval of the County and Fire District.

(b) The parties hereby agree that the Agency and City may amend the Plans for the sole purposes set forth herein, including merging the project areas, adding new Capital projects and increasing the respective tax increment limitations required by Health and Safety Code Section 33333.2, and extend the duration for receiving such taxes provided however, the amounts for each project shall not exceed the following proposed tax increment use limits:

(1) Project 1-A limitation of forty million dollars ($40,000,000) shall not change.

(2) Project 2: from thirteen million five hundred thousand dollars ($13,500,000) to five hundred thirty million dollars ($530,000,000).

(3) Project 3: from twenty-eight million dollars ($28,000,000) to two hundred ninety-six million dollars ($296,000,000).

(4) Project 4: from forty-five million dollars ($45,000,000) to one billion forty-five million dollars ($1,045,000,000).

(c) The parties hereby further agree that the Agency and City may amend the Plans for the purpose of increasing the respective bonded indebtedness limitations required by Health and Safety Code Section 33334.1, provided however, the amounts for each project shall not exceed the following limits:

(1) Project 1-A limitation of forty million dollars ($40,000,000) shall not change.

(2) Project 2: from twenty-five million dollars ($25,000,000) to four hundred twenty-four million dollars ($424,000,000).

(3) Project 3: from eleven million dollars ($11,000,000) to two hundred twenty-five million dollars ($225,000,000).

(4) Project 4: from forty-five million dollars ($45,000,000) to eight hundred million dollars ($800,000,000).

(d) The parties further agree that the Agency and City may amend the Plans for the purpose of extending the time in which the Agency may commence eminent domain proceedings within each of the areas covered by the Plans and time in which to incur indebtedness.

(e) The terms of this AMENDED AND RESTATED AGREEMENT regarding distribution of Tax Increment Revenues as set forth in SECTION 3 shall govern any amounts included in the amendments authorized by this SECTION 8.

(f) The County and Fire District agree to waive their statutory right to call for the creation of a fiscal review committee for any amendments which strictly comply with this SECTION 8.

SECTION 9. Administration. (a) County's Auditor-Controller shall annually determine, document and distribute Tax Increment Revenues in accordance with this AMENDED AND RESTATED AGREEMENT, as follows:

(a) The Auditor-Controller shall annually determine, as provided by law: (1) The total amount of Tax Increment Revenues generated by the Projects; (2) the total amount of Tax Increment Revenues allocated to the Agency; (3) the amount of Tax Increment Revenues allocated to the County and Fire District based on the distribution established by this AMENDED AND RESTATED AGREEMENT; and (4) the total amount of Tax Increment Revenues allocated to the Housing Fund by the County.

(b) The County Auditor-Controller shall allocate and distribute the property tax revenues generated from within the areas covered by the Projects in the manner described in Health and Safety Code Sections 33670 (a) and (b) and in accordance with the requirements of this AMENDED AND RESTATED AGREEMENT.

(c) Upon the written request of the Agency, the Auditor-Controller shall provide to the Agency a written accounting of distribution of the Tax Increment Revenues in sufficient detail to allow the Agency to determine the accuracy of tax revenue distributions. The Auditor-Controller shall recover any and all costs associated with preparation of such accounting in accordance with applicable law.

SECTION 10. Miscellaneous. (a) Nothing in this AMENDED AND RESTATED AGREEMENT shall relieve the Agency from the obligation of filing a Statement of Indebtedness pursuant to Health and Safety Code Section 33675.

(b) If this AMENDED AND RESTATED AGREEMENT is held invalid, in whole or in part, in order to carry out the purposes of expressed herein, the parties agree that each will take all necessary steps, including formal action and execution of documents, to accomplish the provisions of this AMENDED AND RESTATED AGREEMENT (including the payment of Tax Increment Revenues in the manner and in accord with the terms contemplated herein) by legal means.

(c) For audit purposes, each party shall have the right to review the other parties' calculations required in SECTION 9 herein.

SECTION 11. Term. The effective date of this AMENDED AND RESTATED AGREEMENT shall be the date of approval by the Board of Supervisors of the County of Los Angeles and, unless previously terminated by mutual agreement of the parties, all rights and obligations in this AMENDED AND RESTATED AGREEMENT shall terminate when the Agency's legal right to claim and receive Tax Increment Revenues from the Projects cease.

SECTION 12. Severability. If any portion of this AMENDED AND RESTATED AGREEMENT is held invalid, the remaining provisions shall maintain their full force and effect.

/

/

Palmdale Redevelopment Agency

EXHIBIT A

Project Area 1-A	Consolidated Fire Protection District	County Taxing Entities	Agency	Total
Reimbursement	17.50%	37.12%		54.62%
Project Activities			25.38%	25.38%
Housing Trust Fund		11.88%	8.12%	20.00%
Total	17.50%	49.00%	33.50%	100.00%

Project Area 2	Consolidated Fire Protection District	County Taxing Entities	Agency	Total
Reimbursement	17.50%	37.12%		54.62%
Project Activities			25.38%	25.38%
Housing Trust Fund		11.88%	8.12%	20.00%
Total	17.50%	49.00%	33.50%	100.00%

Project Area 3	Consolidated Fire Protection District	County Taxing Entities	Agency	Total
Reimbursement	18.70%	36.95%		55.65%
Project Activities			24.35%	24.35%
Housing Trust Fund		12.05%	7.95%	20.00%
Total	18.70%	49.00%	32.30%	100.00%

Project Area 4	Consolidated Fire Protection District	County Taxing Entities	Agency	Total
Reimbursement	17.50%	37.65%		55.15%
Project Activities			24.85%	24.85%
Housing Trust Fund		12.05%	7.95%	20.00%
Total	17.50%	49.70%	32.80%	100.00%

IN WITNESS THEREOF, the Palmdale Redevelopment Agency, the City of Palmdale, the Consolidated Fire Protection District of Los Angeles County, and the County of Los Angeles have caused this AMENDED AND RESTATED AGREEMENT to be executed on their behalf by their duly authorized representatives.

COUNTY OF LOS ANGELES and
CONSOLIDATED FIRE PROTECTION DISTRICT
OF LOS ANGELES COUNTY

By: Edmund D. Edelman
Chairman,
Board of Supervisors

ATTEST TO:

LARRY J. MONTEILH,
Executive Officer -
Clerk of the
Board of Supervisors

By: Jeannette M Corrette
Deputy

COUNTY OF LOS ANGELES CALIFORNIA

Approved as to Form:

DE WITT W. CLINTON
County Counsel

By: [signature]
Deputy

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

41 FEB 02 1993

LARRY J. MONTEILH
EXECUTIVE OFFICER

PALMDALE REDEVELOPMENT AGENCY

By: _____
Chairman

Approved as to Form:

Agency Counsel

By: _____

CITY OF PALMDALE

By: _____
Mayor

Attest to:

City Clerk

By: _____

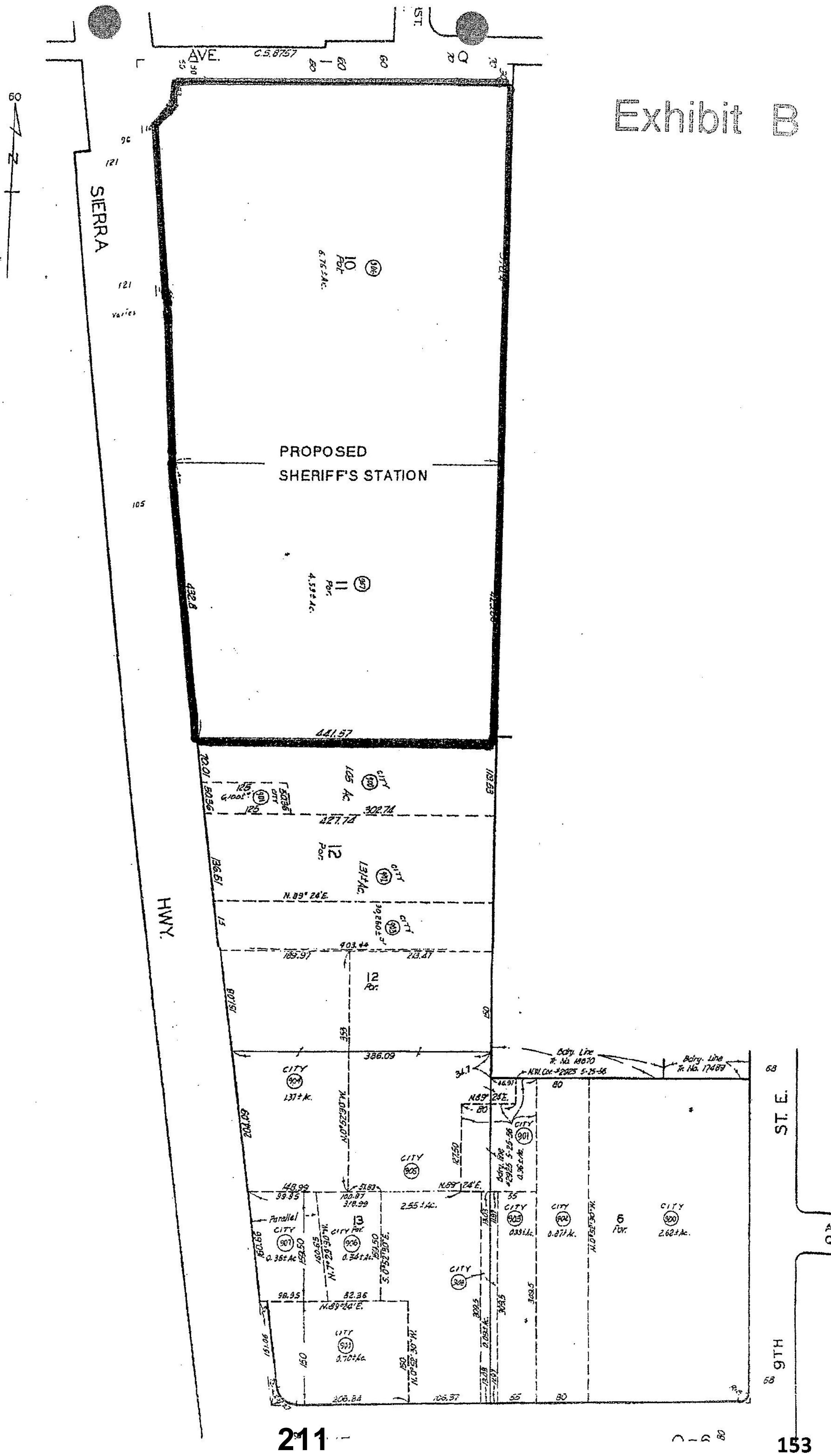
Approved as to Form:

Agency Counsel

By: _____

29mv:palmdale\pimdle1.agr
06/02/93

Exhibit B


AVE.
C.S. 8757
ST.
SIERRA
HWY.
PROPOSED
SHERIFF'S STATION
10
Por.
6.75± Ac.
11
Por.
4.59± Ac.
432.8
441.57
12
Por.
427.74
302.74
N. 89° 24' E.
403.44
386.09
13
CITY
Parallel
Bdry. Line
Bdry. Line
ST. E.
9TH
6
Por.
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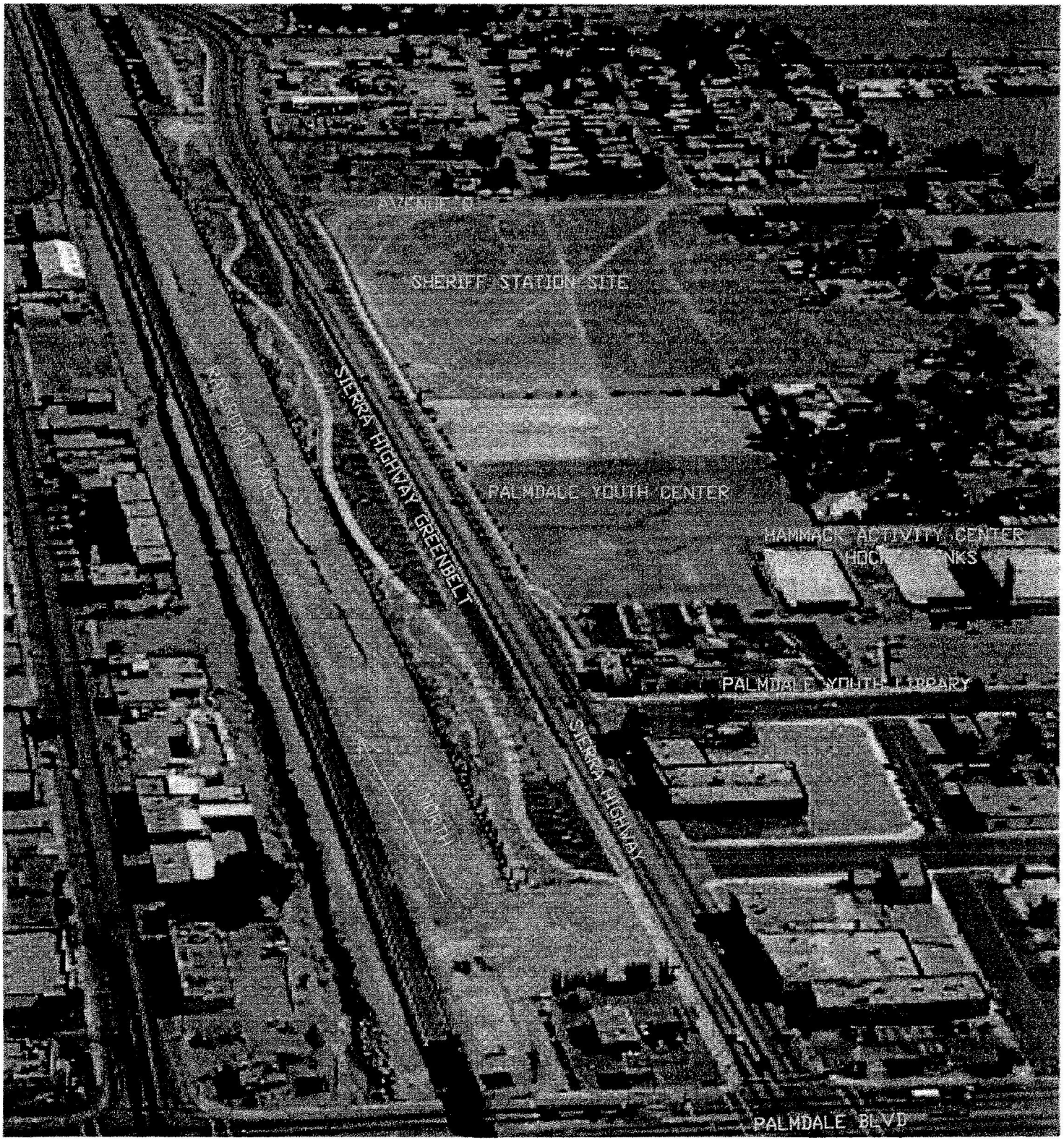
80

Exhibit C



PALMDALE SHERIFF STATION SITE

EXHIBIT "D"

Per City Attorney's Office:

The Los Angeles County Deed to be placed here upon receipt.

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

County of Los Angeles
Address?
Department?

DRAFT

DOCUMENTARY TRANSFER TAX $_____None_____

.....Computed on the consideration or value of property conveyed; OR

.....Computed on the consideration or value less liens or encumbrances remaining at time of sale.

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 3008-030-904 and 905
Project: Palmdale Sheriff Station

GRANT DEED

FREE RECORDING REQUESTED
Essential to acquisition by County of
Los Angeles – See Gov't Code 6103

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE,

A PUBLIC BODY, CORPORATE AND POLITIC

hereby GRANT(S) to

COUNTY OF LOS ANGELES,

A POLITIC SUBDIVISION OF THE STATE OF CALIFORNIA

the following described real property in the City of Palmdale, County of Los Angeles, State of California:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE

Dated

_____
Signature

STATE OF CALIFORNIA
COUNTY OF _____ } ss

Robert W. Toone, Jr.
Printed Name

On _____ before me,
_____,
personally appeared _____
_____,
personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

Executive Director
Title/Position

WITNESS my hand and official seal.

Signature _____

(This area for official notarial seal)

DRAFT

EXHIBIT "A"
LEGAL DESCRIPTION

BLOCKS 10 AND 11 OF THE TOWN OF SUBURBS OF PALMDALE AS PER MAP RECORDED IN BOOK 52, PAGES 55 & 56 OF MISCELLANEOUS RECORDS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY

Michael Mischel L7758
Exp. 12-31-05

March 18, 2004
Date

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

County of Los Angeles
Chief Administrative Office
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 754
Los Angeles, CA 90012
Attention: Jan Takata

MAY 05 2004

COPY of Document Recorded
04 1130731
Has not been compared with original.
Original will be returned when
processing has been completed.
LOS ANGELES COUNTY REGISTRAR - RECORDER
MAY 05 2004

DOCUMENTARY TRANSFER TAX $ None

.....Computed on the consideration or value of property conveyed; OR

.....Computed on the consideration or value less liens or encumbrances remaining at time of sale.

SPACE ABOVE THIS LINE FOR RECORDER'S USE

APN: 3008-030-904 and 905
Project: Palmdale Sheriff Station

GRANT DEED

FREE RECORDING REQUESTED
Essential to acquisition by County of
Los Angeles – See Gov't Code 6103

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE,

A PUBLIC BODY, CORPORATE AND POLITIC

hereby GRANT(S) to

COUNTY OF LOS ANGELES,

A POLITIC SUBDIVISION OF THE STATE OF CALIFORNIA

the following described real property in the City of Palmdale, County of Los Angeles, State of California:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Dated APRIL 20, 2004

REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE

Signature

Robert W. Toone, Jr.
Printed Name

Executive Director
Title/Position

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES } }ss }

On APRIL 20, 2004 before me,
MERCEDES MOREHEAD SMITH,
personally appeared ROBERT W. TOONE, JR.,
personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature Mercedes Morehead Smith

MERCEDES MOREHEAD SMITH
Commission # 1311868
Notary Public - California
Los Angeles County
My Comm. Expires Jul 2, 2005

(This area for official notarial seal)

EXHIBIT "A"
LEGAL DESCRIPTION

BLOCKS 10 AND 11 OF THE TOWN OF SUBURBS OF PALMDALE AS PER MAP RECORDED IN BOOK 52, PAGES 55 & 56 OF MISCELLANEOUS RECORDS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY

Michael Mischel L7758
Exp. 12-31-05

March 18, 2004
Date

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the attached document is hereby accepted by the County of Los Angeles under the authority delegated to the County of Los Angeles' Chief Administrative Office pursuant to Section 2.08.168 of the County Code and consents to the recordation thereof by its duly authorized officer. This is to further certify that this document covers County business within the meaning of Section 6103 of the Government Code.

By _____
SHARON R. HARPER
Chief Deputy
Chief Administrative Office

COMMUNITY REDEVELOPMENT AGENCY
CITY OF PALMDALE, CALIFORNIA
RESOLUTION NO. CRA 2004-007

A RESOLUTION OF THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE APPROVING THE AGREEMENT BETWEEN THE CITY OF PALMDALE, THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE, AND THE COUNTY OF LOS ANGELES FOR THE PLANNING AND DEVELOPMENT OF THE PALMDALE SHERIFF'S STATION

WHEREAS, the Community Redevelopment Agency of the City of Palmdale ("Agency") is engaged in activities necessary to carry out and implement the Redevelopment Plan for the Merged Redevelopment Project Area of the City of Palmdale ("Redevelopment Plan"); and

WHEREAS, in order to carry out and implement the Redevelopment Plan, the Agency proposes to enter into an Agreement between the City of Palmdale ("City"), the Agency, and the County of Los Angeles for the Planning and Development of the Palmdale Sheriff Station ("Agreement"), whereby the Agency will transfer Agency-owned land to the County of Los Angeles for the Palmdale Sheriff Station, and authorize expenditures of up to $1.01 million for the construction of off-site infrastructure improvements for the Palmdale Sheriff Station; and

WHEREAS, the land proposed to be transferred as part of the Agreement is an approximately 11-acre parcel located at the southeast corner of Avenue Q and Sierra Highway, within the Merged Redevelopment Project Area of the City of Palmdale, and was purchased in 1997, as part of a series of related purchases of contiguous and adjacent parcels on both the west and east sides of Sierra Highway, which parcels were a mix of vacant and blighted commercial properties; and

WHEREAS, the parcels hereinbefore described, in the Project Area were blighted by abnormally high business vacancies, abnormally low lease rates, abandoned buildings, and an excessive number of vacant lots within an area developed for urban use and served by utilities as well as a concentration and excess of bars, liquor stores, or other businesses that catered exclusively to adults, leading to problems of public safety and welfare; and

WHEREAS, the immediate neighborhood to the Project Area to this day contains a concentration and excess of bars, liquor stores and other businesses catering to adults, which has led to continuing problems of public safety and welfare ; and

WHEREAS, the current Palmdale Sheriff Station is undersized and lacks necessary booking and custodial facilities, as well as state-of-the-art communications capabilities, and other necessary components of a fully operational Sheriff Station, resulting in recurring delays in law enforcement response time for the residents of the

City of Palmdale; and

WHEREAS, the Agency and City have for many years attempted to negotiate with the County of Los Angeles Sheriff Department for the development of new Sheriff Station capable of housing adequate law enforcement personnel and programs to meet the needs of the rapidly developing and growing City of Palmdale, but because of worsening budget constraints, the County has been desirous but unable to provide the necessary financing for such a Station; and

WHEREAS, pursuant to the California Community Redevelopment law (California Health and Safety Code Section 33000 *et seq.*, the Agency and the City Council of the City of Palmdale have held a joint public hearing on the Agreement, having duly published notice of such public hearing and having made copies of the proposed Agreement and other reports and documents (including the summary referred to in Section 33433) available for public inspection; and

WHEREAS, the Agency has duly considered all terms and condition of the proposed transaction, and believes that it is in the best interests of the Project Area and the City and the health, safety, morals, and welfare of its residents, and in accord with the public purposes and provisions of applicable State and local law and requirements;

NOW, THEREFORE BE IT RESOLVED by the Community Redevelopment Agency of the City of Palmdale as follows:

1. That the buildings, facilities, and infrastructure improvements for the Palmdale Sheriff Station set forth in the Agreement are of benefit to the Project Area and the immediate neighborhood in which the project is located, in that they will provide much needed law enforcement personnel and capabilities necessary for the protection of the Project Area and the City as a whole; and

2. That no other reasonable means of financing the buildings, facilities, structures, and other improvements, are available to the community, in that a worsening state and county budget crisis has prevented the development of the Palmdale Sheriff Station and without the implementation of the Agreement, the County has estimated no other station could be built in the foreseeable future; and

3. That the payment of funds for the acquisition of land and the cost of buildings, facilities, structures, and other infrastructure improvements has assisted and will continue to assist in the elimination of one or more blighting conditions inside the project area and the

immediate neighborhood, in that it will locate there much needed law enforcement resources, thereby increasing law enforcement presence and availability to more effectively and efficiently combat and reduce crime in the area, and is consistent with the implementation plan adopted pursuant to Health and Safety Code Section 33490.

4. The Agreement is approved in substantially the form presented at this meeting, or with such minor changes as may be approved by the Executive Director of the Agency.

5. The Agency Chair is hereby authorized to execute the Agreement on behalf of the Agency, in substantially the form presented at this meeting. The Executive Director are hereby authorized on behalf of the Agency to execute and sign all necessary documents, including, but not limited to a grant deed, necessary and appropriate to carry out and implement the Agreement, and to administer the Agency's obligations, responsibilities, and duties to be performed thereunder.

PASSED, APPROVED and ADOPTED this 24th day of March, 2004 by the following vote:

AYES: Mayor Ledford and Councilmembers Loa, Root, Hofbauer, and Dispenza

NOES: None

ABSTAIN: None ABSENT: None

James C. Ledford, Jr., Chairman

ATTEST:

Victoria L. Hancock, CMC, Secretary

Approved as to form:

Agency Attorney

CB: CRA 2004-007

CITY OF PALMDALE
COUNTY OF LOS ANGELES, CALIFORNIA
RESOLUTION NO. CC 2004-059

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALMDALE APPROVING THE AGREEMENT BETWEEN THE CITY OF PALMDALE, COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF PALMDALE , AND THE COUNTY OF LOS ANGELES FOR THE PLANNING AND DEVELOPMENT OF THE PALMDALE SHERIFF'S STATION

WHEREAS, the Community Redevelopment Agency of the City of Palmdale ("Agency") is engaged in activities necessary to carry out and implement the Redevelopment Plan for the Merged Redevelopment Project Area of the City of Palmdale ("Redevelopment Plan"); and

WHEREAS, in order to carry out and implement the Redevelopment Plan, the Agency and the City of Palmdale ("City") propose to enter into an Agreement between the City, the Agency, and the County of Los Angeles for the Planning and Development of the Palmdale Sheriff Station ("Agreement"), whereby the Agency will transfer Agency-owned land to the County of Los Angeles for the Palmdale Sheriff Station, and authorize expenditures of up to $1.01 million for the construction of off-site infrastructure improvements for the Palmdale Sheriff Station; and

WHEREAS, the land proposed to be transferred as part of the Agreement is an approximately 11-acre parcel located at the southeast corner of Avenue Q and Sierra Highway, within the Merged Redevelopment Project Area of the City of Palmdale, and was purchased in 1997, as part of a series of related purchases of contiguous and adjacent parcels on both the west and east sides of Sierra Highway, which parcels were a mix of vacant and blighted commercial properties; and

WHEREAS, the parcels hereinbefore described, in the Project Area were blighted by abnormally high business vacancies, abnormally low lease rates, abandoned buildings, and an excessive number of vacant lots within an area developed for urban use and served by utilities as well as a concentration and excess of bars, liquor stores, or other businesses that catered exclusively to adults, leading to problems of public safety and welfare; and

WHEREAS, the immediate neighborhood to the Project Area to this day contains a concentration and excess of bars, liquor stores and other businesses catering to adults, which has led to continuing problems of public safety and welfare ; and

WHEREAS, the current Palmdale Sheriff Station is undersized and lacks necessary booking and custodial facilities, as well as state-of-the-art communications capabilities, and other necessary components of a fully operational Sheriff Station,

resulting in recurring delays in law enforcement response time for the residents of the City of Palmdale; and

WHEREAS, the Agency and City have for many years attempted to negotiate with the County of Los Angeles Sheriff Department for the development of new Sheriff Station capable of housing adequate law enforcement personnel and programs to meet the needs of the rapidly developing and growing City of Palmdale, but because of worsening budget constraints, the County has been desirous but unable to provide the necessary financing for such a Station; and

WHEREAS, pursuant to the California Community Redevelopment law (California Health and Safety Code Section 33000 *et seq.*, the Agency and the City Council of the City of Palmdale have held a joint public hearing on the Agreement, having duly published notice of such public hearing and having made copies of the proposed Agreement and other reports and documents (including the summary referred to in Section 33433) available for public inspection; and

WHEREAS, the Agency has duly considered all terms and condition of the proposed transaction, and believes that it is in the best interests of the Project Area and the City and the health, safety, morals, and welfare of its residents, and in accord with the public purposes and provisions of applicable State and local law and requirements;

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Palmdale as follows:

1. That the buildings, facilities, and infrastructure improvements for the Palmdale Sheriff Station set forth in the Agreement are of benefit to the Project Area and the immediate neighborhood in which the project is located, in that they will provide much needed law enforcement personnel and capabilities necessary for the protection of the Project Area and the City as a whole; and

2. That no other reasonable means of financing the buildings, facilities, structures, and other improvements, are available to the community, in that a worsening state and county budget crisis has prevented the development of the Palmdale Sheriff Station and without the implementation of the Agreement, the County has estimated no other station could be built in the foreseeable future; and

3. That the payment of funds for the acquisition of land and the cost of buildings, facilities, structures, and other infrastructure improvements has assisted and will continue to assist in the elimination of one or more blighting conditions inside the project area and the immediate neighborhood, in that it will locate there much needed law enforcement resources, thereby increasing law enforcement presence and availability to more effectively and efficiently combat and reduce crime in the area, and

is consistent with the implementation plan adopted pursuant to Health and Safety Code Section 33490.

4. The Agreement is approved in substantially the form presented at this meeting, or with such minor changes as may be approved by the City Manager.

5. The Mayor is hereby authorized to execute the Agreement on behalf of the Agency, in substantially the form presented at this meeting. The City Manager is hereby authorized on behalf of the City to execute and sign all necessary documents, including, but not limited to a grant deed, necessary and appropriate to carry out and implement the Agreement, and to administer the City's obligations, responsibilities, and duties to be performed thereunder.

SECTION 2. The Mayor is authorized to execute the Agreement for the City in substantially the form presented at this Meeting.

SECTION 3. The City Clerk shall certify to the passage and adoption of this resolution.

PASSED, APPROVED and ADOPTED this 24th day of March, 2004, by the following vote:

AYES: Mayor Ledford, Councilmembers Loa, Root, Hofbauer and Dispenza

NOES: None

ABSENT: None ABSTAIN: None

James C. Ledford, Jr., Mayor

ATTEST:

Victoria L. Hancock, CMC, City Clerk

Approved as to form:

City Attorney

CB: CC 2004-094 Sheriff Station

The Joint Public Hearing was opened, testimony was received, and the hearing was closed with no objections. A motion was made and carried unanimously to adopt Resolution Nos. CC 2004-059 and CRA 2004-007.

VL Hancock

Victoria L. Hancock, CMC
City Clerk

DATE: March 24, 2004

SUBJECT: Joint Public Hearing and Adopt Joint City Council and Community Redevelopment Agency Resolutions CC 2004-059 and CRA 2004-007 for the purpose of 1) considering the approval of the Agreement between the City of Palmdale, the Community Redevelopment Agency of Palmdale and the County of Los Angeles for Planning and Development of the Palmdale Sheriff Station; 2) the transfer of CRA-owned land to the County of Los Angeles for the Palmdale Sheriff Station; and 3) authorize expenditures of up to $1.01 million for the construction of off-site infrastructure improvements for the Palmdale Sheriff Station.

ISSUING DEPARTMENT: Public Works and Community Redevelopment Agency

SUMMARY

Issue:
Shall the City Council and the Community Redevelopment Agency hold a joint public hearing and adopt Joint Resolutions CC 2004-059 and CRA 2004-007 for the purpose of 1) considering the approval of the Agreement between the City of Palmdale, the Community Redevelopment Agency of Palmdale and the County of Los Angeles for Planning and Development of the Palmdale Sheriff Station; 2) the transfer of CRA-owned land to the County of Los Angeles for the Palmdale Sheriff Station; and 3) authorize expenditures of up to $1.01 million for the construction of off-site infrastructure improvements for the Palmdale Sheriff Station?

Recommendation:
Staff recommends that the City Council and the Community Redevelopment Agency hold a joint public hearing and adopt Joint Resolutions CC 2004-059 and CRA 2004-007 for the purpose of 1) considering the approval of an agreement between the City of Palmdale, the Community Redevelopment Agency of Palmdale and the County of Los Angeles for planning and development of the Palmdale Sheriff Station; 2) the transfer of CRA-owned land to the County of Los Angeles for the Palmdale Sheriff Station; and 3) authorize expenditures of up to

$1.01 million for the construction of off-site infrastructure improvements for the Palmdale Sheriff Station.

Fiscal Impact:
Funds for the construction of off-site infrastructure improvements are budgeted in Capital Improvement Account No. 450-4700-424525-5034, Sheriff Station Off-site Improvements, currently at $1.01 million with the following funding breakdown:

Gas Tax	$ 34,460
Prop C	$813,520
Traffic Impact	$187,920

BACKGROUND

In accordance with Section 33679 of the California Community Redevelopment Law, the City of Palmdale and the Community Redevelopment Agency (CRA), hereinafter referred to as the "Agency ", will hold a joint public hearing and adopt a joint resolution for the purpose of 1) considering the approval of an agreement between the Agency and the County of Los Angeles for planning and development of the Palmdale Sheriff Station; 2) the transfer of CRA-owned land to the County of Los Angeles for the Palmdale Sheriff Station; and 3) authorize expenditures of up to $1.01 million for the construction of off-site infrastructure improvements for the Palmdale Sheriff Station.

The project is defined to include land transfer, certain off-site infrastructure improvements, on-site utility improvements, sheriff station design and construction of a building (approximately 47,000 sf), and the acquisition and installation of certain fixed equipment for the Palmdale Sheriff Station.

The off-site infrastructure improvements include street widening and right-turn pockets on Avenue Q and Sierra Highway; installation and relocation of street lights on Avenue Q and Sierra Highway; modification to an existing traffic signal system. Under the terms of the agreement, the City/Agency will provide at its cost, the off-site Infrastructure improvements for the Project. The Agency will also take all actions necessary to transfer ownership of the CRA-owned real property (11-acre vacant land) to the County, at no cost to the County, for the Project.

The Project is located at the southeast corner of Avenue Q and Sierra Highway (the "Site") within the Merged Redevelopment Project Area of the City of Palmdale (the "Project area"). The 11-acre vacant land was purchased by the CRA in April 1997 for approximately $1.3 million.

The County is responsible for the costs to design and construct a building (approximately 47,000 square feet), including on-site utility improvements, such as gas, electrical, cable, on-site water, telephone, electronic communications, and telecommunications.

In order to adopt Joint Resolutions CC 2004-059 and CRA 2004-007 the Agency must find and determine the following:

1) That the improvements are of benefit to the project area or the immediate neighborhood in which the project is located;

2) That no other reasonable means of financing the site improvements, is available to the community;

3) That the payment of funds for the acquisition of land and improvements will assist the elimination of one or more blighting conditions inside the project area, and is consistent with the implementation plan adopted pursuant to Section 33490 of the California Community Redevelopment Law.

Staff recommends that the City Council and the Redevelopment Agency hold a public hearing and adopt the proposed joint resolutions.

Respectfully submitted by,

Danny R. Roberts
Assistant Executive Director/CRA

Reviewed by,

Stephen H. Williams
Assistant City Manager

Leon E. Swain
Director of Public Works

Robert W. Toone
City Manager/Executive Director

JOHN CHIANG
California State Controller
Division of Accounting and Reporting

April 28, 2014

TO: CITY FISCAL OFFICERS
COUNTY AUDITORS

RE: Interagency Child Abuse and Neglect (ICAN) Investigation Reports
Claiming Instructions Number 2014-03R – Revised Forms

Forms for the Interagency Child Abuse and Neglect (ICAN) Investigation Reports program for fiscal years 1999-00 through 2012-13 have been revised and are now available online at the State Controller's Office's (SCO) website: http://www.sco.ca.gov/ard_mancost.html.

Due to the revision, here are two options to file the reimbursement claims:

1. If reimbursement claims are not yet submitted, please use the revised forms.
2. If reimbursement claims were already submitted using the old forms, claimants may resubmit using the revised forms. If claimants choose not to resubmit, the SCO will make the necessary corrections on the submitted reimbursement claims.

Costs incurred for compliance with this mandate are reimbursable for fiscal years **1999-00** through **2012-13** and must be filed with the SCO by **July 15, 2014.** Claims filed after July 15, 2014 are subject to a 10% late penalty without limitation. **Claims filed more than one year after the filing date will not be accepted.**

Please forward this notice to the person in your Business Office responsible for filing SB-90 claims. Questions regarding this program may be e-mailed to LRSDAR@sco.ca.gov or you may call the Local Reimbursements Section at (916) 324-5729.

Sincerely,

(Original Signed By)

JAY LAL, Manager
Local Reimbursements Section

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
STREET ADDRESS 3301 C Street, Suite 700, Sacramento, CA 95816

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2014-03R

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

LOCAL AGENCIES

MARCH 17, 2014

REVISED APRIL 28, 2014

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Interagency Child Abuse and Neglect (ICAN) Investigation Reports program. The Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

On December 19, 2007, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statute imposes a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period **1999-00** through **2012-13** and must be filed with the SCO by **July 15, 2014**. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Claims**

  When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; $10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**$1,000**).

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729.

Adopted: December 6, 2013

PARAMETERS AND GUIDELINES

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)

"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)

Interagency Child Abuse and Neglect Investigation Reports
00-TC-22

Period of reimbursement begins July 1, 1999,
or later for specified activities added by subsequent statutes.

I. SUMMARY OF THE MANDATE

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

The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The act provides rules and procedures for local agencies, including law enforcement, receiving such reports. The act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and district attorneys' offices. The act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies. The act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify

[1] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

suspected child abusers that they have been listed in the Child Abuse Central Index. The act imposes certain due process protections owed to persons listed in the index, and provides certain other situations in which a person would be notified of his or her listing in the index.

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

II. ELIGIBLE CLAIMANTS

Any city, county, and city and county that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later periods as specified for statutes effective after July 1, 1999.

However, Penal Code section 11169 was amended in Statutes 2011, chapter 468 (AB 717), effective January 1, 2012, to repeal the mandate for law enforcement agencies to report to DOJ, and to require that all other affected departments in the local agencies report to DOJ only "substantiated" reports of suspected child abuse, and not "inconclusive" reports. Thus, law enforcement agencies are eligible for reimbursement for the costs of completing investigations of suspected child abuse in order to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for the purpose of forwarding those reports to DOJ from July 1, 1999 until December 31, 2011, when the mandate was repealed. In addition, law enforcement agencies are eligible for reimbursement for the costs of notifying suspected abusers that they have been listed in the Child Abuse Central Index at the time that a report is submitted to DOJ from July 1, 1999 until December 31, 2011, when the mandate to forward reports to DOJ was repealed.

For all other affected departments in the local agencies, the reimbursement period for forwarding reports that are "inconclusive" to DOJ is from July 1, 1999 until December 31, 2011, due to a subsequent change in Penal Code section 11169 by Statutes 2011, chapter 468 (AB 717). On and after January 1, 2012, only forwarding reports to DOJ that are "substantiated" is reimbursable.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560(b).)
5. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed.

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Claimants wishing to use time studies to support salary and benefit costs are required to comply with the State Controller's Time-Study Guidelines before a time study is conducted. Time study usage is subject to the review and audit conducted by the State Controller's Office.

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

A. One-Time Activities

1. Policies and Procedures

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

a. Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only)

b. Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)

2. Training

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

> Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)

B. On-going Activities

1. Distributing the Suspected Child Abuse Report Form

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

a. Distribute the child abuse reporting form adopted by DOJ (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters.[2]

2. Reporting Between Local Departments

a. Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the

[2] Penal Code section 11168, as added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916.

department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.[3]

b. Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

1) County probation departments shall:

i. Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[4]

2) County welfare departments shall:

i. Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

Reimbursement is not required for making an initial report of child abuse and neglect from a county welfare department to the law enforcement

[3] Penal Code sections 11165.9 (Stats. 2000, ch. 916, § 8 (AB 1241)).

[4] Penal Code section 11166 (h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

agency having jurisdiction over the case, which was required under prior law to be made "without delay."

ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[5]

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

City and county police or sheriff's departments shall:

1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department.[6]

2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.

3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

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[5] Penal Code section 11166(h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

[6] Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299).

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[7]

d. Receipt of Cross-Reports by District Attorney's Office:

District attorneys' offices shall:

Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2(b).[8]

e. Reporting to Licensing Agencies:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

1) Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person.

2) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.2. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[9]

f. Additional Cross-Reporting in Cases of Child Death:

1) City and county police or sheriff's departments shall:

Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency.[10]

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[7] *Ibid*.

[8] Penal Code section 11166 (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)).

[9] Penal Code section 11166.2 (Added by Stats. 1985, ch. 1598 § 4; amended by Stats. 1987, ch. 531 § 5; Stats. 1988, ch. 269 § 3; Stats. 1990, ch. 650 § 1 (AB 2423); Stats. 2000, ch. 916 § 18 (AB 1241)).

[10] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

2) County welfare departments shall:

i. Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement.[11]

ii. Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect.[12]

iii. Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect.[13]

3. Reporting to the State Department of Justice

a. **From July 1, 1999 to December 31, 2011**, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:[14]

1) Complete an investigation for purposes of preparing the report

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[15] Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

[11] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

[12] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313); Stats. 2010, ch. 618, § 10 (AB 2791)).

[13] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

[14] Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ *for law enforcement agencies only* ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

[15] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

Reimbursement is not required in the following circumstances:

i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.[16]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

b. **Beginning January 1, 2012**, county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:

[16] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

1) Complete an investigation

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[17] Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

Reimbursement is not required in the following circumstances:

i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a

[17] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

form approved by the Department of Justice and may be sent by fax or electronic transmission.[18]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

4. Notifications Following Reports to the Child Abuse Central Index

a. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

1) Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.[19]

This activity includes, where applicable, completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.

For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to Penal Code section 11169(b), as amended by Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.

2) Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.[20]

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[18] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

[19] Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

[20] Penal Code section 11170 (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

3) Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.[21]

4) Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.[22]

b. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, county welfare departments, county licensing agencies, and district attorney offices shall:

Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.[23]

Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.

c. City and county police or sheriff's departments, county probation departments, and county welfare departments shall:

Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be

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[21] Penal Code section 11170(b) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

[22] *Ibid*.

[23] Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)); now subdivision (b)(10), as amended by Statutes 2012, chapter 848 (AB 1707).

submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement.[24]

5. Record Retention

a. City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[25]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.

b. County welfare departments shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[26]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.

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[24] Penal Code section 11170(c) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

[25] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133(AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[26] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

6. Due Process Procedures Offered to Person Listed in CACI

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Provide due process reasonably necessary to comply with federal due process procedural protections under the 14th Amendment that must be afforded to individuals reported to the DOJ's Child Abuse Central Index. This activity includes a hearing before the agency that submitted the individual's name to CACI. This activity includes any due process procedures available to persons listed in the CACI prior to the enactment of Statutes 2011, chapter 468.

Reimbursement is not required for a hearing meeting the requirements of due process if a court of competent jurisdiction has determined that child abuse has occurred, or while the allegation is pending before a court.[27]

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

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

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent

[27] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468 (AB 717)); *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170; *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859.

on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable. The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

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

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total

allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or

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

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[28] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

[28] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM FOR PAYMENT

For State Controller Use Only

(19) Program Number 00358
(20) Date Filed
(21) LRS Input

PROGRAM 358

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

		Type of Claim
	(03)	(09) Reimbursement ☐
	(04)	(10) Combined ☐
	(05)	(11) Amended ☐
Fiscal Year of Cost	(06)	(12)
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty (refer to attached Instructions)**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data

(22) FORM 1, (04) A. 1. (g)	
(23) FORM 1, (04) A. 2. (g)	
(24) FORM 1, (04) B. 1. (g)	
(25) FORM 1, (04.1) (g)	
(26) FORM 1, (04) B. 2. f. 1) (g)	
(27) FORM 1, (04.2) (g)	
(28) FORM 1, (04) B. 3. a. (g)	
(29) FORM 1, (04) B. 3. b. (g)	
(30) FORM 1, (04) B. 4. (g)	
(31) FORM 1, (04) B. 5. (g)	
(32) FORM 1, (04) B. 6. (g)	
(33) FORM 1, (06)	
(34) FORM 1, (07)	
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date Signed _____

Telephone Number _____

E-Mail Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number _____

E-mail Address _____

Name of Consulting Firm/Claim Preparer

Telephone Number _____

E-mail Address _____

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27

(01) Enter the claimant identification number assigned by the State Controller's Office.

(02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.

(03) to (08) Leave blank.

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) Not applicable

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim as shown on Form 1 line (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

(14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15,** or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:

- Late Initial Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
- Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed $10,000.

(15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.

(16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (04) A.1.(g), means the information is located on Form 1, line (04) A.1., column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process**.

(37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number, and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification**. **(Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY	FORM 1

(01) Claimant | (02) Fiscal Year 20___/20___

(03) Department

Direct Costs	Object Accounts						
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. One-Time Activities							
1. Update departmental policies & procedures and develop ICAN due process procedures to comply with federal procedural protections under the 14th Amendment.							
2. Develop training to implement Department of Justice (DOJ) ICAN requirements.							
B. Ongoing Activities							
1. Distribute the Suspected Child Abuse Report Form (SS8572) to mandated reporters.							
2. Reporting Between Local Departments							
a. Accept and refer initial child abuse reports when a department lacks jurisdiction.							
b. Cross-reporting from County Welfare and Probation Departments to Law Enforcement Agency and District Attorney's Office (DA).							
c. Cross-reporting from Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare and the DA's office.							
d. Receipt of cross-reports by DA's office.							
e. Report by phone and send a written report to licensing agencies.							
(04.1) Subtotal B. 2. (a. through e.)							
f. Additional cross-reporting in cases of child death.							
1) City and county police or sheriff's department cross-report all cases of child death to county child welfare agency.							
2) County welfare department							
i. Cross-report all cases of child death to law enforcement.							
ii. Create a record in the Child Welfare Services/Case Management System (CWS/CMS).							
iii. Enter information in CWS/CMS if child death is not related to child abuse or neglect.							
(04.2) Subtotal B. 2. f. 2) (i. through iii.)							

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Fiscal Year 20___/20___
(03) Department	

Direct Costs	**Object Accounts**						
(04) Reimbursable Activities *(Continued)*	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
B. Ongoing Activities *(Continued)*							
3. Reporting to DOJ – *see Claim Summary Instructions, Item (4), for eligible claimants and period of reimbursements*							
a. Complete an investigation for purposes of preparing a report.							
b. Prepare, submit, and/or amend report of every investigated case which is determined to be substantiated.							
4. Notify suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI) – *see Claim Summary Instructions, Item (4) 3.a. for period of reimbursements of law enforcement agencies*							
5. After required retention period, record retention is reimbursable for eight years for City and County Police or Sheriff's Dept. and County Probation Dept. and seven years for County Welfare Dept.							
6. Provide due process procedures to persons reported to the DOJ CACI.							
(05) Total Direct Cost – *see Claim Summary Instructions, Item (05), for additional instructions*							

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP or 10%]	%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.

(04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.

Eligible Claimants and Period of Reimbursements:

3.a. From July 1, 1999 to December 31, 2011 – City & County Police or Sheriff's Department, County Probation & Welfare Departments submit Child Abuse Investigation Report Form (SS8572) to DOJ.

3.b. Beginning January 1, 2012 – County Welfare & Probation Departments submit Form SS8583 to DOJ.

Note: For activities (04) B. 3. a & b and (04) B. 6, please see the Parameter's and Guidelines for non-reimbursable activities.

(04.1) Enter the sum of lines B. 2. a. through B. 2. e. columns (a) through (g).

(04.2) Enter the sum of lines B. 2. f. 2) i. through B. 2. f. 2) iii. columns (a) through (g).

(05) Total columns (a) through (g), do **NOT** include line (04.1), columns (a) through (g) and line (04.2), columns (a) through (g).

(06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.

(07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget OMB Circular A-87 (Title 2 CFR Part 225). If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate, by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Enter the sum of Total Direct Costs, line (05) (g), and Total Indirect Costs, line (07).

(09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.

(10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS ACTIVITY COST DETAIL	FORM 2

(01) Claimant

(02) Fiscal Year 20___/20___

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

A. One-time Activities

☐ 1. Update departmental policies & procedures and develop ICAN due process procedures to comply with federal procedural protections under the 14th Amendment.

☐ 2. Develop training to implement Department of Justice (DOJ) ICAN requirements.

B. Ongoing Activities

☐ 1. Distribute the Suspected Child Abuse Report Form (SS8572) to mandated reporters.

2. Reporting Between Local Departments

☐ a. Accept and refer initial child abuse reports when a department lacks jurisdiction.

☐ b. Cross-reporting from County Welfare and Probation Departments to Law Enforcement Agency and District Attorney's Office (DA).

☐ c. Cross-reporting from Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare and the DA's office.

☐ d. Receipt of cross-reports by the DA's Office.

☐ e. Report by phone and send a written report to licensing agencies.

f. Additional cross-reporting in cases of child death.

☐ 1) City and county police or sheriff's department cross-report all cases of child death to county child welfare agency.

f. Additional cross-reporting in cases of child death.

2) County welfare department:

☐ i. Cross-report all cases of child death to law enforcement.

☐ ii. Create a record in the Child Welfare Services/Case Management System (CWS/CMS).

☐ iii. Enter information in CWS/CMS if child death not related to child abuse or neglect.

3. Reporting to DOJ

☐ a. Complete an investigation for purposes of preparing a report.

☐ b. Prepare, submit, and/or amend report of every investigated case which is determined to be substantiated.

☐ 4. Notify suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI).

☐ 5. After required retention period, record retention is reimbursable for eight years for City and County Police or Sheriff's Dept. and County Probation Dept. and seven years for County Welfare Dept.

☐ 6. Provide due process procedures to persons reported to the DOJ CACI.

(04) Description of Expenses	Object Accounts							
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS ACTIVITY COST DETAIL	FORM 2

(01) Claimant	(02) Fiscal Year 20___/20___

(04) Description of Expenses *(Continued)*	Object Accounts							
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total ☐ Subtotal ☐ Page:___ of___								

PROGRAM 358	INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.

(04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns									Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost = Unit Cost x Usage		
Travel	Name of Employee Purpose of Travel	Hourly Rate	Travel Time						Cost = Hourly Rate x Travel Time + Travel Expenses	

(05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

CITY OF PALMDALE

Audit Report

INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM

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

July 1, 1999, through June 30, 2013

BETTY T. YEE
California State Controller

May 2016

BETTY T. YEE
California State Controller

May 19, 2016

The Honorable James C. Ledford, Jr., Mayor
City of Palmdale
38300 Sierra Highway, Suite A
Palmdale, CA 93550

Dear Mayor Ledford:

The State Controller's Office audited the costs claimed by the City of Palmdale for the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program (Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 [formerly 11161.7], 11169, 11170, and 11174.34 [formerly 11166.9] as added and/or amended by various legislations) for the period of July 1, 1999, through June 30, 2013.

The city claimed $5,600,497 for the mandated program. Our audit found that $2,961,652 is allowable and $2,638,845 is unallowable. The costs are unallowable primarily because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs. The State made no payments to the city. The State will pay allowable costs claimed that exceed the amount paid, totaling $2,961,652, contingent upon available appropriations.

This final audit report contains an adjustment to costs previously claimed by the city. If you disagree with the audit finding(s), you may file an Incorrect Reduction Claim (IRC) with the Commission on the State Mandates (Commission). Pursuant to Section 1185, subdivision (c), of the Commission's regulations (*California Code of Regulations*, Title 3), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. You may obtain IRC information on the Commission's website at www.csm.ca.gov/forms/IRCForm.pdf.

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

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/rg

cc: Karen Johnston, CPA, Finance Manager/City Treasurer
City of Palmdale
Mary Halterman, Principal Program Budget Analyst
Local Government Unit, Department of Finance
Danielle Brandon, Staff Finance Budget Analyst
Local Government Unit, Department of Finance
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Palmdale for the legislatively mandated Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program (Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 [formerly 11161.7], 11169, 11170, and 11174.34 [formerly 11166.9] as added and/or amended by various legislations) for the period of July 1, 1999, through June 30, 2013.

The city claimed $5,600,497 for the mandated program. Our audit found that $2,961,652 is allowable and $2,638,845 is unallowable. The costs are unallowable primarily because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs. The State made no payments to the city. The State will pay allowable costs claimed that exceed the amount paid, totaling $2,961,652, contingent upon available appropriations.

Background

Various statutory provisions, Title 11, *California Code of Regulations* Section 903, and the Child Abuse Investigation Report (Form SS 8583) require cities and counties to perform specific duties for reporting child abuse to the state, as well as record-keeping and notification activities that were not required by prior law, thus mandating a new program or higher level of service.

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

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

This program addresses statutory amendments to California's mandatory child abuse reporting laws commonly referred to as ICAN. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law

enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and amended the law, entitling it the "Child Abuse and Neglect Reporting Act," (CANRA). As part of this program, the California Department of Justice (DOJ) maintains a Child Abuse Centralized Index (CACI), which, since 1965, maintains reports of child abuse statewide. A number of changes to the law have occurred, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000.

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

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

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

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

Objectives, Scope, and Methodology

We conducted this performance audit to determine whether costs claimed represent increased costs resulting from the ICAN Investigation Reports Program for the period of July 1, 1999, through June 30, 2013.

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

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

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

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

- Reviewed claims to identify the material cost components of each claim, any errors, and any unusual or unexpected variances from year-to-year.
- Completed an internal control questionnaire and performed a walk-through of the claim preparation process to determine what information was used, who obtained it, and how it was obtained.
- Reviewed the city's contract provisions with the agency performing reimbursable activities.
- Interviewed the contracted agency's staff to determine the employee classifications involved in performing the reimbursable activities during the audit period.
- Reviewed and analyzed the SCARs summary reports in each fiscal year and reconciled the reports to claimed information.

- Reviewed the contracted agency's time study documentation to assess whether average time increments claimed to perform the reimbursable activities were reasonable per the requirements of the program.
- Traced contracted hourly rates claimed to supporting worksheets in the city's contract.
- Determined whether indirect costs claimed were properly computed and applied.
- Recalculated allowable costs claimed using audited data.

Conclusion

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

For the audit period, the City of Palmdale claimed $5,600,497 for costs of the ICAN Investigation Reports Program. Our audit found that $2,961,652 is allowable and $2,638,845 is unallowable. The State made no payments to the city. The State will pay allowable costs claimed that exceed the amount paid, totaling $2,961,652, contingent upon available appropriations.

Views of Responsible Officials

We issued a draft audit report on March 30, 2016. Karen Johnston, CPA, Finance Director/City Treasurer responded by letter dated April 11, 2016 (Attachment), disagreeing with the audit results. This final audit report includes the city's response.

Restricted Use

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

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

May 19, 2016

Schedule—
Summary of Program Costs
July 1, 1999, through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 1999, through June 30, 2000				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 363	$ 363	$ -	
Cross-reporting from Law Enforcement	2,126	1,778	(348)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	252,063	144,104	(107,959)	Finding 2
Total direct costs	254,552	146,245	(108,307)	
Indirect costs	25,455	-	(25,455)	Finding 3
Total program costs	$ 280,007	146,245	$ (133,762)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 146,245		
July 1, 2000, through June 30, 2001				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 396	$ 396	$ -	
Cross-reporting from Law Enforcement	2,303	1,929	(374)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	274,584	156,811	(117,773)	Finding 2
Total direct costs	277,283	159,136	(118,147)	
Indirect costs	27,728	-	(27,728)	Finding 3
Total program costs	$ 305,011	159,136	$ (145,875)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 159,136		
July 1, 2001, through June 30, 2002				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 427	$ 427	$ -	
Cross-reporting from Law Enforcement	2,509	2,101	(408)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	296,302	169,221	(127,081)	Finding 2
Forward reports to the Departmento of Justice	1,013	-	(1,013)	Finding 2
Total direct costs	300,251	171,749	(128,502)	
Indirect costs	30,025	-	(30,025)	Finding 3
Total program costs	$ 330,276	171,749	$ (158,527)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 171,749		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2002, through June 30, 2003				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 465	$ 465	$ -	
Cross-reporting from Law Enforcement	2,726	2,276	(450)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	322,938	184,533	(138,405)	Finding 2
Total direct costs	326,129	187,274	(138,855)	
Indirect costs	32,614	-	(32,614)	Finding 3
Total program costs	$ 358,743	187,274	$ (171,469)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 187,274		
July 1, 2003, through June 30, 2004				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 503	$ 503	$ -	
Cross-reporting from Law Enforcement	2,963	2,461	(502)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	348,981	199,583	(149,398)	Finding 2
Total direct costs	352,447	202,547	(149,900)	
Indirect costs	35,244	-	(35,244)	Finding 3
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		
July 1, 2004, through June 30, 2005				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 542	$ 542	$ -	
Cross-reporting from Law Enforcement	3,225	2,840	(385)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	376,392	226,107	(150,285)	Finding 2
Total direct costs	380,159	229,489	(150,670)	
Indirect costs	38,016	-	(38,016)	Finding 3
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		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2005, through June 30, 2006				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 597	$ 597	$ -	
Cross-reporting from Law Enforcement	3,570	3,170	(400)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	414,802	253,952	(160,850)	Finding 2
Total direct costs	418,969	257,719	(161,250)	
Indirect costs	41,897	-	(41,897)	Finding 3
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		
July 1, 2006, through June 30, 2007				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 684	$ 684	$ -	
Cross-reporting from Law Enforcement	4,136	3,588	(548)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	476,175	283,619	(192,556)	Finding 2
Total direct costs	480,995	287,891	(193,104)	
Indirect costs	48,100	-	(48,100)	Finding 3
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		
July 1, 2007, through June 30, 2008				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 770	$ 770	$ -	
Cross-reporting from Law Enforcement	4,653	3,893	(760)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	535,393	308,542	(226,851)	Finding 2
Total direct costs	540,816	313,205	(227,611)	
Indirect costs	54,081	-	(54,081)	Finding 3
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		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2008, through June 30, 2009				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 705	$ 705	$ -	
Cross-reporting from Law Enforcement	4,261	3,540	(721)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	490,727	280,339	(210,388)	Finding 2
Total direct costs	495,693	284,584	(211,109)	
Indirect costs	49,570	-	(49,570)	Finding 3
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		
July 1, 2009, through June 30, 2010				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 811	$ 811	$ -	
Cross-reporting from Law Enforcement	4,880	4,290	(590)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	563,760	338,718	(225,042)	Finding 2
Total direct costs	569,451	343,819	(225,632)	
Indirect costs	56,945	-	(56,945)	Finding 3
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		
July 1, 2010, through June 30, 2011				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 602	$ 602	$ -	
Cross-reporting from Law Enforcement	3,653	3,281	(372)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	419,220	257,026	(162,194)	Finding 2
Total direct costs	423,475	260,909	(162,566)	
Indirect costs	42,347	-	(42,347)	Finding 3
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		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2011, through June 30, 2012				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 596	$ 596	$ -	
Cross-reporting from Law Enforcement	3,600	3,143	(457)	Finding 1
Reporting to the State Department of Justice:				
Complete an investigation	183,946	110,563	(73,383)	Finding 2
Total direct costs	188,142	114,302	(73,840)	
Indirect costs	18,814	-	(18,814)	Finding 3
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		
July 1, 2012, through June 30, 2013				
Direct costs - contract services:				
Reporting between local departments:				
Referring initial child abuse reports	$ 469	$ 469	$ -	
Cross-reporting from Law Enforcement	82,530	2,314	(80,216)	Finding 1
Total direct costs	82,999	2,783	(80,216)	
Indirect costs	8,300	-	(8,300)	Finding 3
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		
Summary: July 1, 1999, through June 30, 2013				
Direct costs - contract services:				
Reporting between local departments				
Referring initial child abuse reports	$ 7,930	$ 7,930	$ -	
Cross-reporting from Law Enforcement	127,135	40,604	(86,531)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	4,955,283	2,913,118	(2,042,165)	Finding 2
Forward reports to the Departmento of Justice	1,013	-	(1,013)	Finding 2
Total direct costs	5,091,361	2,961,652	(2,129,709)	
Indirect costs	509,136	-	(509,136)	Finding 3
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		

[1] See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable contract service costs – Reporting between Local Departments

The city claimed $135,065 for contract services for the Reporting between Local Departments cost component during the audit period. Of the total amount claimed within this cost component, $127,135 was claimed within the Cross-Reporting from Law Enforcement Agency component activity and $7,930 was claimed within the Accept and Refer Initial Child Abuse Reports component activity.

Of the $135,065 claimed, we found that $48,534 is allowable and $86,531 is unallowable. Costs claimed are unallowable because the city overstated the number of Suspected Child Abuse Reports (SCAR) it cross-reported from the law enforcement agency for each fiscal year and misstated the time increment per SCAR cross-reported in fiscal year (FY) 2012-13. All costs within the Accept and Refer Initial Child Abuse Reports component activity totaling $7,930 were allowable.

The following table summarizes the claimed, allowable, and audit adjustment for the ongoing costs related to the Reporting between Local Departments cost component:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	$ 2,489	$ 2,141	$ (348)
2000-01	2,699	2,325	(374)
2001-02	2,936	2,528	(408)
2002-03	3,191	2,741	(450)
2003-04	3,466	2,964	(502)
2004-05	3,767	3,382	(385)
2005-06	4,167	3,767	(400)
2006-07	4,820	4,272	(548)
2007-08	5,423	4,663	(760)
2008-09	4,966	4,245	(721)
2009-10	5,691	5,101	(590)
2010-11	4,255	3,883	(372)
2011-12	4,196	3,739	(457)
2012-13	82,999	2,783	(80,216)
Total	$ 135,065	$ 48,534	$ (86,531)

Contract Service Costs

The city contracts with the Los Angeles County Sheriff's Department (LASD) to perform all law enforcement duties for the city. These duties include ICAN investigation and cross-reporting activities that are allowable under this program. The city purchases various LASD staff positions (i.e. Deputy and Sergeant) each fiscal period and pays the LASD annual contract rates for the purchased positions. None of the city staff members performed any of the reimbursable activities under this program.

The city determined hours claimed by multiplying the number of SCARs cross-reported by the LASD by the estimated time taken to perform the activity. The city determined total costs claimed by multiplying total hours by the respective LASD contract hourly rates.

Number of SCARs Cross-Reported from LASD

Claimed

We found that the city estimated the number of SCARs cross-reported for each fiscal year claimed. The city estimated the number of SCARs cross-reported for FY 1999-2000 through FY 2011-12 by multiplying the number of total SCARs found within the child abuse investigation summary reports provided by the LASD by a flat 10% rate. The 10% rate was applied to estimate the total number of law enforcement agency (LEA) generated SCARs. For FY 2012-13, the city used the entire amount of SCAR investigations found within the LASD summary reports to claim costs.

Allowable

Based on the procedures in place during the audit period, we found that the LASD did not cross-report every SCAR received during the audit period. Furthermore, we found that the only cross-reporting activities eligible for reimbursement were the cross-reporting of LEA-generated SCARs to County Welfare and the District Attorney's Office. We reviewed the LASD summary reports and the city's estimated LEA generated rate of 10% to determine the accuracy of the claimed number of SCARs cross-reported.

Our audit found that the city did not provide sufficient documentation to support the LASD summary reports. As a result, we requested that the city have the LASD re-run the reports and provide sufficient detail in a testable format. The LASD provided updated summary reports from its Los Angeles Regional Crime Information System (LARCIS). We reconciled the updated summary reports to the reports used within the claim and found that the city overstated the number of total SCARs for each fiscal year. Furthermore, we determined that the city overstated the rate of LEA generated SCARs. Using the county's Electronic Suspected Child Abuse Report System (E-SCARS), we determined the annual rate of LEA generated SCARs to be 9.5%.

We determined the allowable number of SCARs cross-reported by multiplying the number of SCARs within the updated LASD summary reports by the audited 9.5% rate for each fiscal year.

The following table summarizes the number of cross-reported SCARs claimed, allowable, and unallowable by fiscal year:

Fiscal Year	SCARs Claimed	SCARs Allowable	Audit Adjustment
1999-2000	87.30	73.00	(14.30)
2000-01	91.90	77.00	(14.90)
2001-02	96.70	81.00	(15.70)
2002-03	101.80	85.00	(16.80)
2003-04	107.20	89.00	(18.20)
2004-05	114.70	101.00	(13.70)
2005-06	119.40	106.00	(13.40)
2006-07	130.30	113.00	(17.30)
2007-08	136.30	114.00	(22.30)
2008-09	119.20	99.00	(20.20)
2009-10	133.10	117.00	(16.10)
2010-11	99.10	89.00	(10.10)
2011-12	52.90	83.00	30.10
2012-13	72.30	60.00	(12.30)

Time Increment per SCAR Cross-Reported

Claimed

For each fiscal year, the city estimated the time needed to cross-report child abuse reports to County Welfare and the District Attorney's Office. For FY 1999-2000 through FY 2011-12, the city estimated it took 20 minutes (0.33 hours) to cross-report each SCAR. The 20 minutes were divided evenly between the 56-hour deputy and sergeant classifications. For FY 2012-13, the city estimated it took 56 minutes (0.94 hours) to cross-report each SCAR.

Allowable

We determined that the city did not provide sufficient documentation to support the 0.33 or 0.94 hour time increments claimed. However, after discussions with LASD staff responsible for cross-reporting SCARs, we found the 0.33 time increment to be a reasonable representation of the actual time needed to perform the allowable cross-reporting duties. As a result, we determined that the 0.33 time increment was allowable.

The following table summarizes the time increments claimed, allowable, and unallowable by fiscal year:

Classification	Time Increment Claimed	Time Increment Allowable	Audit Adjustment
FY 99-00 through FY 11-12			
56-Hour Deputy	0.165	0.165	-
Sergeant	0.165	0.165	-
Sub-Total	0.330	0.330	-
FY 2012-13			
56-Hour Deputy	0.74	0.165	(0.58)
Sergeant	0.20	0.165	(0.03)
Sub-Total	0.94	0.330	(0.61)

Summary of Audit Adjustment

We calculated the allowable hours by multiplying the allowable number of SCARs cross-reported by the allowable time increment per SCAR. We then applied the audited hourly contract rates to the allowable hours of each classification. After our recalculation of allowable costs, we found that the city overstated contract service costs totaling $86,531 for the audit period.

Criteria

The parameters and guidelines (section IV-Reimbursable Activities) state that, for salaries and benefits, claimed costs must be supported by source documents. The parameters and guidelines state, in part, that:

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

The parameters and guidelines (section V.A.3 – Claim Preparation and Submission) state that, for contracted services costs the claimant must report the name of the contractor and services performed to implement the reimbursable activities. The parameters and guidelines state, in part, that:

> Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

The parameters and guidelines (section IV.B.2.a) allow ongoing activities related to costs for accepting and referring initial child abuse reports, as follows:

a. Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

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

c. Cross-reporting of suspected child abuse report from the Law Enforcement agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and District Attorney's Office:

City and county police or sheriff's departments shall:

1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department (Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299)).

2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.

3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

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

Recommendation

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

City's Response

The city did not comment on this finding.

SCO's Comment

The finding and recommendation remain unchanged.

FINDING 2— Unallowable contract service costs – Reporting to the State Department of Justice

The city claimed $4,956,296 for contract services costs under the Reporting to the California Department of Justice (DOJ) cost component. Of the total amount claimed within this cost component, $4,955,283 was claimed within the Complete an Investigation component activity and $1,013 was claimed within the Forward Reports to the DOJ component activity.

Of the $4,956,296 claimed, we found that $2,913,118 is allowable and $2,043,178 is unallowable. Costs claimed are unallowable primarily because the city overstated the number of SCAR investigations and misstated the time increment per SCAR investigation for the Complete an Investigation component activity for each fiscal year. Furthermore, the city erroneously claimed costs under the Forward Reports to the DOJ component activity in FY 2001-02.

The following table summarizes the claimed, allowable, and audit adjustment for the ongoing costs related to the Reporting to the State DOJ cost component by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	$ 252,063	$ 144,104	$ (107,959)
2000-01	274,584	156,811	(117,773)
2001-02	297,315	169,221	(128,094)
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	$ 4,956,296	$ 2,913,118	$ (2,043,178)

Contract Service Costs

The city contracts with the LASD to perform all law enforcement duties for the city. These duties include ICAN investigation and cross-reporting activities that are allowable under this program. The city purchases various LASD staff positions (i.e. Deputy and Sergeant) each fiscal year and pays the LASD contract rates for the purchased positions. None of the city staff members performed any of the reimbursable activities under this program.

The city determined claimed hours by multiplying the number of SCARs investigations performed by the LASD by the estimated time increment to perform the activity. The city determined total costs claimed by multiplying total hours by the respective LASD contract hourly rates.

Number of SCARs Investigated

Claimed

The city determined the total number of SCAR investigations per fiscal year from summary reports created by the LASD. The city claimed all SCAR investigations reported within the LASD summary reports that occurred within the city limits. The city did not exclude SCARs initiated by the LASD as the mandated reporter.

Allowable

We found that the city did not provide sufficient documentation to support the LASD summary reports used within the claim. As a result, we requested that the city have the LASD re-run the reports and provide sufficient detail concerning each SCAR in a testable format. The LASD provided updated summary reports from LARCIS. Once we obtained the updated report detail, we reconciled the updated summary reports to the initial reports used within the claim and found that the city overstated the number of total SCAR investigations for each fiscal year. Furthermore, the city did not exclude unallowable law enforcement agency (LEA)–generated SCARs where an LASD deputy was the mandated reporter.

The city did not provide sufficient documentation to support the number of LEA–generated cases for each fiscal year under audit. To determine the number of LEA–generated SCARs unallowable for reimbursement, we used summary reports generated from the county's E-SCARS database. We calculated an average annual LEA percentage of 9.5% by dividing the total number of LEA–generated SCARs by the total number of SCARs reported within the E-SCARS system. We then applied this rate to the total number of SCARs within the LARCIS summary reports to determine the number of unallowable LEA–generated SCARs for each fiscal year. We then deducted the unallowable SCARs from the total number of supported SCARs to determine the amount of total allowable SCARs for each fiscal year.

The following table summarizes the number of SCAR investigations claimed, allowable and unallowable by fiscal year:

Fiscal Year	SCARs Claimed (a)	SCARs Supported (b)	Unallowable LEA SCARs (c) = (b) * 9.5%	SCARs Allowed (d) = (b) - (c)	Difference (e) = (d) - (a)
1999-2000	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	422	389	37	352	(70)
2012-13	-	-	-	-	-

Time Increments

Claimed

For purposes of preparing its claim, the city requested that staff at the LASD Palmdale Station conduct a time study to record the amount of time needed to perform each SCAR investigation. The city established the guidelines for the time study and the LASD performed two time studies recording the activities performed. The time studies recorded time within three main activities: investigation, report writing, and supervisor review. The city analyzed both time studies and determined that 3.67 hours were needed to perform the claimed activities under this cost component.

Allowable

We discussed the city's claim procedures with key personnel within the LASD to determine the reasonableness and accuracy of the time studies performed. Upon completion of our discussions and a review of the supporting documentation, we found that the first time study was not appropriate to support claimed costs. The first time study was not performed contemporaneously as the activities were completed. The time study also was not performed by staff members who completed the actual activities. Moreover, it included time estimates rather than actual time and used a sample of cases that were not representative of the total population of SCAR investigations.

Furthermore, during our discussions with the city and the LASD staff, we determined that the second time study performed included one SCAR investigation with unallowable investigation activities. We determined the results of the second time study would be appropriate to use with the exception of the one investigation which included unallowable activities. We removed the time of the unallowable investigation and calculated a new average time increment of 2.65 hours.

To verify the reasonableness of the 2.65 hour time increment, we conducted a time survey including both LASD deputies who are assigned to SCAR investigations within the Palmdale Station. Our time survey resulted in a range of 2.29 hours to 2.71 hours to complete eligible investigation activities. As the 2.65 hours determined from the second time study fell within the survey range, we determined that the time documented within the second time study (less the unallowable investigation) was a reasonable representation of the time needed to perform allowable activities for this component.

The following table summarizes the claimed, allowable, and unallowable time increments:

Classification	Time Increment Claimed	Time Increment Allowable	Audit Adjustment
56-Hour Deputy	3.50	2.45	(1.05)
Sergeant	0.17	0.20	0.03
Total	3.67	2.65	(1.02)

Summary of Audit Adjustment

We calculated the allowable hours by multiplying the allowable number of SCAR investigations by the allowable time increment per SCAR. We then applied the audited hourly contract rates to the allowable hours of each classification to determine allowable costs. We found that the city overstated contract service costs by $2,042,165 under the Complete an Investigation component for the audit period. Furthermore, we found that in FY 2001-02, the city erroneously claimed costs totaling $1,013 within the Forward Reports to the DOJ component that were unallowable.

Of the $4,956,196 for contract services claimed for the Reporting to the State DOJ cost component, we found that $2,913,118 is allowable and $2,043,178 is unallowable for the audit period.

Criteria

The parameters and guidelines (section IV-Reimbursable Activities) state that, for contract service costs the claimed costs must be supported by source documents. The parameters and guidelines state, in part, that:

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

The parameters and guidelines (section V.A.3 – Claim Preparation and Submission) state that, for contracted services costs, the claimant must report the name of the contractor and services performed to implement the reimbursable activities. The parameters and guidelines state, in part, that:

> Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

The parameters and guidelines (section IV.B.3.a.1) allow ongoing activities related to costs for reporting to the State DOJ for the following reimbursable activities:

> From July 1, 1999 to December 31, 2011, city and county police and sheriff's departments, count probation departments if designated by the county to receive mandated reports, and county welfare departments shall: (Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ for law enforcement agencies only ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.)
>
> 1. Complete an investigation for purposes of preparing the report
>
> Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Penal Code section 11169(a) (Stats. 1997, ch 842, §5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.) Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.
>
> ***Reimbursement is not requested in the following circumstances:***
>
> i. Investigate activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).
>
> ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the form SS 8572 is also

sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigate activities undertaken subsequent o the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

The parameters and guidelines (section IV.B.3.a.2) allow ongoing activities related to costs for reporting to the State DOJ for the following reimbursable activities:

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

Recommendation

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

City's Response

The City of Palmdale disagrees with the State Controller's Office (SCO) contention that the "time increment per SCAR investigation was misstated."

The Sheriff staff at the City of Palmdale conducted two time studies over a two year time period in order to prepare the claims for the State reimbursement. The first time study was not contemporaneous, but the time records were actuals derived from actual CAD logs and case files to determine the time spent as accurately as possible. To ensure the times were accurate, the following year, the City conducted a second, contemporaneous time study. Both time studies yielded similar results, however, the second time study did not detail each activity separately and we believe it did not include report writing time which should have added an additional hour per case for a total of 3.67 hours to complete the investigation as mandated and write the report. The State is allowing 2.65 hours per case for the preliminary investigation and report writing.

The City offered to conduct another time study to support their time requested, however the SCO declined to consider this option stating that they believed that the difference in time was due to a disagreement regarding allowing activities, which would not be remedied by conducting another time study.

Specifically, the SCO and City disagree on the eligibility of certain activities the Deputy performs in the course of their preliminary investigation to determine if the case is Founded, Unfounded, or Inconclusive as mandated. The City believes that the following activities fall within the scope of what is reimbursable:

1) The Palmdale Sheriff office takes cases of child abuse very seriously and is very thorough in their investigation of these types of cases, particularly since there have been a number of cases of child death in the city.

   Prior to the Deputy going out on scene to conduct interviews, the Deputy will typically review prior call history (such as prior child abuse reports, suspect background checks, etc.) to determine if there were prior allegations of abuse made against that child, and if so, to review and familiarize themselves with the history of the case. In some cases they will call talk to the Department of Children and Family Services (DCFS). These activities were found to take an average of approximately 15 minutes per case.

   The Department finds this step critical to understanding the circumstances of the case. This improves the overall efficiency and effectiveness in conducting the child abuse investigation. This is a part of the Palmdale Sheriff station's actual process for conducting their preliminary investigation to properly determine if the case is founded, unfounded, or inconclusive.

   The SCO found that this activity was not eligible. We disagree and request restoration of this activity for an additional 15 minutes per case.

2) The Deputy will often call to schedule the interviews with required parties. This activity appears to be unique to Palmdale and believe the reason for this is that the incorporated city area covers over 20 square miles in the high desert. Driving to and from locations can be very time consuming and wasteful of Deputy time and resources. Therefore the Deputy often calls the school to see if the child is present before driving to the location to conduct the interview(s). The same applies to many of the other witnesses and suspects the deputy must interview.

   This activity is part of their actual preliminary investigative process and therefore should be reimbursed as the State Mandate instructions required the reimbursement of actual costs. This activity was found to take an average of 5-10 minutes to call and schedule interviews per individual. On average, 5 individuals are interviewed in an investigation. Approximately 40 minutes per case was claimed and disallowed for this activity. We disagree with this reduction and believe that it should be reimbursed as it is a part of the standard procedure of the Palmdale Sheriff's office to conduct their preliminary investigation in order to determine if the cases is founded, unfounded, or inconclusive. State Instructions required the reimbursement of actual costs.

It is important to note that drive time to interviews was NOT claimed by the City. This time alone would have added substantial costs to the claim given the geography of the city. The time to make phone calls to verify the location of the parties minimize driving and deputy hours is much more efficient then driving repeatedly to locations in hopes that the individuals are available at the time of the deputy's visit. This is a part of their actual process, is reasonable, and should be reimbursed.

We disagree with the disallowance of this activity and request the restoration of approximately 40 minutes per case of time for this activity.

3) A final item of dispute is whether or not the time for the Deputy to inspect the home of the alleged victim of child abuse to determine if this child is being neglected is an eligible activity. The Sheriff's Office contends that for many cases, particularly those alleging child neglect, inspecting the home is a necessary activity in the investigative process to determine if the report is founded or unfounded. An investigator cannot rely on the word of others to assess the living conditions of the child when their health and safety is in question. The officer has the duty to perform an inspection to ascertain appropriate living conditions, such as the availability of food in the home, running water, proper sanitation, etc.

   It is estimated that this brief inspected added approximately 6 minutes to the time claimed per case. This time does NOT include the gathering or collection of evidence or other documentation for criminal prosecution, but is simply to determine if the case was founded or unfounded.

   We request the 6 minutes per case claimed for this activity be restored.

Mandate guidelines require the State reimburse local agencies for the actual costs of complying with the mandated statutes. Agencies are allowed some latitude in determining how to best comply with the mandate as State mandate law requires the payment of actual costs incurred. Each agency much have some flexibility to determine how to comply with mandates in the most effective and efficient manner. We believe our procedure is reasonable and minimized deputy time spent per case, while maximizing the efficient and accurately outcome of these investigations.

The Statement of Decision provides an explanation of the Commissions reasoning that their intent was to clarify that activities performed **after** the determination of whether the child abuse case was founded, unfounded, or inconclusive were **not** reimbursable. Conversely, the preliminary investigation activities performed to make the determination of founded, unfounded, or inconclusive **were eligible** for reimbursement.

All the activities discussed above and claimed by Palmdale took place in the preliminary investigative process, were necessary steps in determining if the case was founded, unfounded, or inconclusive, and were not performed after that determination was made. As such, we believe these activities fall within the scope of what is reimbursable and request reinstatement of these costs.

SCO's Comment

The finding and recommendation remain unchanged.

The city's comments address three key areas: time study, report writing activity, and additional preliminary investigation activities for which the city requests reimbursement. Our comments will address these three areas.

Time Study

During audit fieldwork, we reviewed both time studies performed by the city. The first time study was not performed contemporaneously nor was it performed by the deputies who performed the allowable activities. The second time study was performed contemporaneously by deputies who performed the eligible activities. However, the time study included one case with unallowable hours that accounted for activities following the determination of a substantiated status of child abuse. We did accept the second time study results, less the one case that included the unallowable time. The average time per case, using the second time study results (less the unallowable hours of one case), totaled 2.65 hours.

To verify this time increment, we interviewed the deputies responsible for performing ICAN investigations. We conducted time surveys with the deputies. The deputies' answers on the time survey questionnaires resulted in time increments ranging from 2.29 hours to 2.71 hours. As the average 2.65 hours determined from the second time study fell within this range, we accepted the 2.65 hour time increment from the second time study.

In its response to the draft report, the city stated that it offered to perform a third time study during the audit process and that the SCO declined to consider this option. We disagree with this statement. The city suggested that it perform the third time study after all fieldwork was completed and the allowable costs were identified. Audit fieldwork already included the review of activities recorded in the first two time studies and a time survey questionnaire given to the deputies who performed the activities. Apart from the city requesting the time study to include activities already determined to be unallowable, we declined the third time study request because the results would be redundant.

Report Writing Activity

In its response, the city stated that "the second time study did not detail each activity separately and we believe it did not include report writing time which should have added an additional hour per case..." We disagree.

The second time study recorded time spent performing four activities. It did not separately identify the time for each activity. The time study noted total hours per case and listed which activities were performed for each case. For each investigation included in the time study, the deputies would mark which of the following four activities were performed:

1. Initial response to begin documentation of case and to contact County Welfare.

2. Complete an investigation to determine whether a report is unfounded, substantiated, or inconclusive.

3. Prepare a written report for every case investigated of known or suspected child abuse.

4. Review and approval of report.

The city's statement that the report writing time was not included in the second time study is incorrect. Activity 3 above, prepare a written report, was in fact recorded by the deputies in a number of investigations within the time study. The report writing time is part of the 2.65 hour average time increment allowable in this audit.

Additional Preliminary Investigation Activities Requested

Within its response, the city believes that the time needed to perform the following three additional activities is allowable for reimbursement under the mandated program:

1. Reviewing of prior case history, reports, and background checks (15 minutes)

2. Making calls to schedule interviews (40 minutes)

3. Inspecting home and living conditions during preliminary interview time (6 minutes)

Our responses will discuss only the first two activities detailed above, as the time for deputies to inspect the home (6.25 minutes, based on deputy interviews) was included within the time survey questionnaire results.

We agree that the deputies perform many additional activities necessary to complete their investigations. However, not all activities within the investigation process are allowable for reimbursement, even when they appear reasonably necessary. We believe that the preliminary investigation activities described above in items 1 and 2 go beyond the scope of the reimbursable component and therefore are unallowable.

The program's parameters and guidelines (section IV.B.3.1) allow reimbursement of the actual costs incurred to review the initial SCARs, conduct initial interviews with involved parties, and make a report of the findings of those interviews. All of these activities are already allowable within the 2.65 hour average calculated during audit fieldwork.

The Commission on State Mandates (Commission) clarified multiple times in its statement of decision that the activities outside of those listed in the parameters and guidelines are not reimbursable.

The Commission states in its statement of decision (page 35):

> ...interviews with suspect(s), victim(s), and witness(es) conducted by county welfare departments are sufficient to comply with the mandated, and that law enforcement activities are reimbursable only to the same extent. The claimant has requested reimbursement, as discussed above, for much more extensive investigation normally pursued by law enforcement agencies, whether the investigation results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated.....the Commission finds that a patrol officer's (or county probation or county welfare employee's) interview with the child, parents, siblings, witnesses, and/or suspect(s), are preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

The Commission also states in its statement of decision (page 33):

> ....the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a 'retainable report;' in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute...

The city is partially correct that the "mandate guidelines require the State reimburse local agencies for the actual costs of complying with the mandated statutes." The city can claim reimbursement of only those actual costs that were incurred to perform reimbursable activities. However, the city is requesting reimbursement for costs that go beyond allowable activities listed in the program's criteria.

Neither the statement of decision nor parameters and guidelines include as reimbursable costs any other additional investigative activities aside from the ones already allowable in the audit. We have no doubt that the Palmdale Sheriff's Station takes cases of suspected child abuse very seriously, as the city states in its response. However, the additional investigative and preliminary planning activities requested by the city are unallowable.

The Commission stated on page 30 of its statement of decision that the investigation approved in the test claim is limited to the extent required to complete the Child Abuse Investigation Report (Form SS 8583). All other activities not pled in the original test claim would require a new test claim decision. If the city believes the additional preliminary investigation activities are reasonably necessary, the city would need to file a new test claim or an amendment to the current program with the Commission.

FINDING 3— Unallowable indirect costs

The city claimed $509,136 for indirect costs during the audit period. We found that the entire $509,136 claimed is unallowable. Indirect costs claimed are unallowable because the city inappropriately applied its indirect cost rate to contract service costs.

The parameters and guidelines allow claimants to use either a flat 10% indirect cost rate against direct labor or prepare an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%. For each fiscal year, the city elected to claim the flat 10% rate. However, the city did not incur any direct labor costs in any fiscal year.

As discussed in Findings 1 and 2, the city staff does not perform any of the eligible activities listed within the parameters and guidelines. The city contracts with the LASD to perform all law enforcement activities including allowable activities for this mandated program. We determined the entire amount of costs claimed by the city were contract service costs and not direct labor costs. As a result, the city inappropriately applied the 10% indirect cost rate against the direct contract service costs and the entire amount of indirect costs claimed were determined to be unallowable for reimbursement.

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

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	$ 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)

Criteria

The parameters and guidelines (section V-Claim Preparation and Submission) state that claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an ICRP if the indirect cost rate claimed exceeds 10%. The parameters and guidelines (section V.B – Indirect Cost Rates) state, in part, that:

> Indirect costs are costs that are incurred for a common or joint purpose, benefitting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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

Recommendation

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

City's Response

The SCO denied the inclusion of the default 10% overhead costs to the City's claim for reimbursement allowed by the claiming instructions. The SCO auditor stated that there is already adequate overhead included in the contracted county billed hourly rates of the Deputy and Sergeant. They also contend that direct labor costs are not claimed – only contract costs, which are not subject to the ICRP.

The City disagrees with the SCO's contention that direct labor costs were not claimed. Direct labor costs were claimed, as can be seen in our claim forms. The hourly rate charged, includes benefits and some (not all) overhead as billed by the County for the Deputy and Sergeant positions.

Whether it is a contract deputy or an in-house police officer performing the mandated activities, actual overhead costs incurred by the local agency must be reimbursed as required by State Mandate guidelines. The SCO allowed some, but not all overhead incurred.

Additional Overhead incurred within the contract:

Every county has different methods for charging for their services. Most bill overhead separately as each city has some flexibility as to what and how many positions of each type they wish to purchase each fiscal year. Los Angeles County has a hybrid method of billing for their services. Most of the overhead charges are included in the cost of each Deputy contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.

In addition to this minimum level of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require additional support. Each fiscal year, the City purchased additional supplemental overhead positions through the contract, including Station Clerks, Administrative and Motor Sergeants (in addition to the Sergeants who were already built into the standard billing rates). These positions provide an added level of administrative support dedicated specifically to the City of Palmdale.

In some years the cities may be able to afford more direct staff and more overhead items and others years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 6% - 13%. In most of the examples provided, city wide overhead from a cost plan were not factored into the rates. If they had been, the rates would be substantially higher. The 10% State allowed default rates is a reasonable approximation of actual overhead costs

incurred by the City. This 10% rate is not duplicative of any other overhead billed within the Deputy hourly rate, but is in addition to that and is calculated based on the same unit – dollar of actual weighted contract hourly labor rate.

Additional Overhead incurred outside of the contract:

In addition to the County billed overhead, the City also contributed additional funds to support the law enforcement services contract. For example, there are City wide overhead costs documented in their FY 13-14 Cost Allocation Plan ($1,001,171) including administrative time from the City Attorney, City Manager's Office, Finance, Human Resources, and the Public Safety Department.

Then there are additional city costs incurred to contract the Palmdale Sheriff's Station in 2004 including the donation of 11 acres of land estimated (estimated value of $1.3 million) as well as for city provided infrastructure improvements of (approximately $1.01 million).

All these are valid examples of additional overhead costs not captured by the LA Sheriff's Deputy billing rate and denied for reimbursement in the SCO audit. The city provided many examples and documents supporting that it is actually incurring overhead costs over and above that which was included in the Deputy's standard billing rate. These types of city wide overhead items are eligible for reimbursement under the instruction and OMB A-87 and should be allowed for inclusion in our claims. (See attached examples).

The rates calculated are based on dollar of actual weighed direct labor rates charged, so we can prove the rates are justified and properly applied to direct costs. We are happy to calculate the fully loaded ICRP rates with City Wide overhead if the SCO desires. However, we believe that we have already provided more than enough support to justify the inclusion of the default 10% rate allowed in the State Instructions.

Not allowing contract cities to be reimbursed for all actual overhead costs is punitive and in violation of the State Mandate guidelines which require the State to pay for all actual, eligible, and properly supported costs. An example of an ICRP is provided, however more are available upon request.

We request the restoration of the additional 10% default overhead/ICRP costs in the claims.

SCO's Comment

The finding and recommendation remain unchanged.

The City of Palmdale contracts with the LASD to perform all law enforcement activities. The contracted services provided by the LASD include each of the activities claimed by the city for this mandate program. The city's staff did not perform any of the allowable activities claimed during the audit period and the city did not incur any payroll costs for this program. The city calculated claimed costs by multiplying the contract rate (found within the city's contract rate sheets) of each contracted position by the time increment of each activity. All allowable activities claimed for this program were performed by the deputies of the local station of the LASD.

The city stated that "direct labor costs were claimed, as can be seen in our claim forms." Though this statement is true, the city inappropriately claimed all costs as salaries and benefits within its claims. The city did not incur any salary and/or benefit costs for any of the city's staff, because all allowable activities claimed were performed by staff of another agency. Moreover, the city did not follow the SCO claiming instructions for this program and used an out-of-date claim form that did not have a contract services expense column. If the city followed the claiming instructions properly, the city would have filed the entire amount of claimed costs under the contract services category. During the audit, the auditors correctly categorized the claimed costs as contract services costs.

The parameters and guidelines (section V-Claim Preparation and Submission) state that claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an ICRP if the indirect cost rate claimed exceeds 10%. The city incorrectly elected to use the option of claiming 10% of direct labor, excluding fringe benefits, to determine the amount of indirect costs. The city applied the 10% rate to all costs claimed for each fiscal year. However, as stated above, the 10% indirect cost rate is to be applied to the amount of direct labor costs. The city did not incur any payroll or direct labor costs. All direct costs claimed by the city were, in fact, contract services costs. Therefore, the indirect costs claimed by the city are unallowable for reimbursement.

The city agrees that some overhead is already included within the contract rates. Consequently, overhead directly related to the performance of mandated activities is already reimbursed through the contract rates.

Attachment—
City's Response to
Draft Audit Report

PALMDALE

a place to call home

JAMES C. LEDFORD, JR.
Mayor

STEVEN D. HOFBAUER
Mayor Pro Tem

MIKE DISPENZA
Councilmember

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Auxiliary aids provided for communication accessibility upon 72 hours notice and request

Mr. James Spano
Chief, Mandated Cost Audits Bureau
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

RE: RESPONSE TO SCO DRAFT AUDIT OF CITY OF PALMDALE'S INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS PROGRAM CLAIMS
(FY 99-00 through FY 2012-13)

April 11 2016

Dear Mr. Spano,

Attached are the City of Palmdale's responses to the Draft Audit issued by your office. Though we disagree with a couple of the findings, we found the overall audit process very professionally and promptly conducted by Mr. Doug Brejnak.

The following is a list of the findings we disagree with and request that your office reconsider:

FINDING 2 – REPORTING TO THE STATE DEPARTMENT OF JUSTICE

ISSUE 1: TIME TO CONDUCT PRELIMINARY INVESTIGATION TO THE POINT OF DETERMNING IF THE CASE IS FOUNDED/UNFOUNDED /INCONCLUSIVE AND WRITING THE REPORT

The City of Palmdale disagrees with the State Controller's Office's (SCO) contention that the "time increment per SCAR investigation was misstated".

The Sheriff staff at the City of Palmdale conducted two time studies over a two year time period in order to prepare the claims for State reimbursement. The first time study was not contemporaneous, but the time records were actuals derived from actual CAD logs and case files to determine the time spent as accurately as possible. To ensure the times

were accurate, the following year, the City conducted a second, contemporaneous time study. Both time studies yielded similar results, however, the second time study did not detail each activity separately and we believe it did not include report writing time which should have added an additional hour per case for a total of 3.67 hours to complete the investigation as mandated and write the report. The State is allowing 2.65 hours per case for the preliminary investigation and report writing.

The City offered to conduct another time study to support their time requested, however the SCO declined to consider this option stating that they believed that the difference in time was due to a disagreement regarding allowable activities, which would not be remedied by conducting another time study.

Specifically, the SCO and City disagree on the eligibility of certain activities the Deputy performs in the course of their preliminary investigation to determine if the case is Founded, Unfounded or Inconclusive as mandated. The City believes that the following activities fall within the scope of what is reimbursable:

1) The Palmdale Sheriff office takes cases of child abuse very seriously and is very thorough in their investigation of these types of cases, particularly since there have been a number of cases of child death in the city.

   Prior to the Deputy going out on scene to conduct interviews, the Deputy will typically review prior call history (such as prior child abuse reports, suspect background checks, etc.) to determine if there were prior allegations of abuse made against that child, and if so, to review and familiarize themselves with the history of the case. In some cases they will call talk to the Department of Children and Family Services (DCFS). These activities were found to take an average of approximately 15 minutes per case.

   The Department finds this step critical to understanding the circumstances of the case. This improves the overall efficiency and effectiveness in conducting the child abuse investigation. This is a part of the Palmdale Sheriff station's actual process for conducting their preliminary investigation to properly determine if the case is founded, unfounded, or inconclusive

   The SCO found that this activity was not eligible. We disagree and request restoration of this activity for an additional 15 minutes per case.

2) The Deputy will often call to schedule the interviews with required parties. This activity appears to be unique to Palmdale and believe the reason for this is that the incorporated city area covers over 20 square miles in the high desert. Driving to and from locations can

be very time consuming and wasteful of Deputy time and resources. Therefore the Deputy often calls the school to see if the child is present before driving to the location to conduct the interview(s). The same applies to many of the other witnesses and suspects the deputy must interview.

This activity is part of their actual preliminary investigative process and therefore should be reimbursed as the State Mandate instructions required the reimbursement of actual costs. This activity was found to take an average of 5-10 minutes to call and schedule interviews per individual. On average, 5 individuals are interviewed in an investigation. Approximately 40 minutes per case was claimed and disallowed for this activity. We disagree with this reduction and believe that it should be reimbursed as it is a part of the standard procedure of the Palmdale Sheriff's office to conduct their preliminary investigation in order to determine if the cases is founded/unfounded/inconclusive. State Instructions required the reimbursement of actual costs.

It is important to note that drive time to interviews was NOT claimed by the City. This time alone would have added substantial costs to the claim given the geography of the city. The time to make phone calls to verify the location of the parties minimize driving and deputy hours is much more efficient then driving repeatedly to locations in hopes that the individuals are available at the time of the deputy's visit. This is a part of their actual process, is reasonable, and should be reimbursed.

We disagree with the disallowance of this activity and request the restoration of approximately 40 minutes per case of time for this activity.

3) A final item of dispute is whether or not the time for the Deputy to inspect the home of the alleged victim of child abuse to determine if the child is being neglected is an eligible activity. The Sheriff's Office contends that for many cases, particularly those alleging child neglect, inspecting the home is a necessary activity in the investigative process to determine if the report is founded or unfounded. An investigator cannot rely on the word of others to assess the living conditions of the child when their health and safety is in question. The officer has the duty to perform an inspection to ascertain appropriate living conditions, such as the availability of food in the home, running water, proper sanitation, etc.

   It is estimated that this brief inspection added approximately 6 minutes to the time claimed per case. This time does NOT include the gathering or collection of evidence or other documentation for

criminal prosecution, but is simply to determine if the case was founded or unfounded.

We request the 6 minutes per case claimed for this activity be restored.

Mandate guidelines require the State reimburse local agencies for the actual costs of complying with the mandated statutes. Agencies are allowed some latitude in determining how to best comply with the mandate as State mandate law requires the payment of actual costs incurred. Each agency much have some flexibility to determine how to comply with mandates in the most effective and efficient manner. We believe our procedure is reasonable and minimized deputy time spent per case, while maximizing the efficient and accurately outcome of these investigations.

The Statement of Decision provides an explanation of the Commissions reasoning that their intent was to clarify that activities performed **after** the determination of whether the child abuse case was founded, unfounded or inconclusive were **not** reimbursable. Conversely, the preliminary investigation activities performed to make the determination of founded, unfounded or inconclusive **were eligible** for reimbursement.

All the activities discussed above and claimed by Palmdale took place in the preliminary investigative process, were necessary steps in determining if the case was founded, unfounded or inconclusive, and were not performed after that determination was made. As such, we believe these activities fall within the scope of what is reimbursable and request reinstatement of these costs.

FINDING 3 – SCO REJECTION OF ICRP/OVERHEAD RATES

The SCO denied the inclusion of the default 10% overhead costs to the City's claim for reimbursement allowed by the claiming instructions. The SCO auditor stated that there is already adequate overhead included in the contracted county billed hourly rates of the Deputy and Sergeant. They also contend that direct labor costs are not claimed – only contract costs, which are not subject to the ICRP.

The City disagrees with the SCO's contention that direct labor costs were not claimed. Direct labor costs were claimed, as can be seen in our claim forms. The hourly rate charged, includes benefits and some (not all) overhead as billed by the County for the Deputy and Sergeant positions.

Whether it is a contract deputy or an in-house police officer performing the mandated activities, actual overhead costs incurred by the local agency must be reimbursed as required by State Mandate guidelines. The SCO allowed some, but not all overhead incurred.

Additional Overhead incurred within the contract:

Every county has different methods for charging for their services. Most bill overhead separately as each city has some flexibility as to what and how many positions of each type they wish to purchase each fiscal year. Los Angeles County has a hybrid method of billing for their services. Most of the overhead charges are included in the cost of each Deputy contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.

In addition to this minimum level of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require additional support. Each fiscal year, the City purchased additional supplemental overhead positions through the contract, including Station Clerks, Administrative and Motor Sergeants (in addition to the Sergeants who were already built into the standard billing rates). These positions provide an added level of administrative support dedicated specifically to the City of Palmdale.

In some years the cities may be able to afford more direct staff and more overhead items and others years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 6% - 13%. In most of the examples provided, city wide overhead from a cost plan were not factored into the rates. If they had been, the rates would be substantially higher. The 10% State allowed default rates is a reasonable approximation of actual overhead costs incurred by the City. This 10% rate is not duplicative of any other overhead already billed within the Deputy hourly rate, but is in addition to that and is calculated based on the same unit – dollar of actual weighted contract hourly labor rate.

Additional Overhead incurred outside of the contract:

In addition to the County billed overhead, the City also contributed additional funds to support the law enforcement services contract. For example, there are City wide overhead costs documented in their FY 13-14 Cost Allocation Plan ($1,001,171) including administrative time from the City Attorney, City Manager's Office, Finance, Human Resources, and the Public Safety Department.

Then there are additional city costs incurred to construct the Palmdale Sheriff's Station in 2004 including the donation of 11 acres of land estimated (estimated value of $1.3 million) as well as for city provided infrastructure improvements of(approximately $1.01 million).

All these are valid examples of additional overhead costs not captured by the LA Sheriff's Deputy billing rate and denied for reimbursement in the SCO audit. The city provided many examples and documents supporting that it is actually incurring overhead costs over and above that which was included in the Deputy's standard billing rate. These types of city wide overhead items are eligible for reimbursement under the instruction and OMB A-87 and should be allowed for inclusion in our claims. (See attached examples).

The rates calculated are based on dollar of actual weighed direct labor rates charged, so we can prove the rates are justified and properly applied to direct costs. We are happy to calculate the fully loaded ICRP rates, with City Wide overhead if the SCO desires. However, we believe that we have already provided more than enough support to justify the inclusion of the default 10% rate allowed in the State Instructions.

Not allowing contract cities to be reimbursed for all actual overhead costs is punitive and in violation of the State Mandate guidelines which require the State to pay for all actual, eligible, and properly supported costs. An example of an ICRP is provided, however more are available upon request.

We request the restoration of the additional 10% default overhead/ICRP costs in the claims.

CONCLUSION:

In summary, we believe that the claims submitted by Palmdale were prepared in accordance with the claiming instruction, Statement of Decision, and the Parameters and Guidelines adopted by the Commission. We are willing to provide additional documentation upon request.

Thank you for the opportunity to respond to your findings in the Draft Audit Report. Please contact me at (661) 267-5411 or our consultant Annette Chinn at (916) 939-7901 with any questions.

Sincerely,

Karen Johnston, C.P.A.

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

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

http://www.sco.ca.gov

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 358

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒
Fiscal Year of Cost	(06)	(12) 2006-07
Total Claimed	(07)	(13) $529,095
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $12,340
Less: Estimated Claim Payment Received		(15)
Net Claimed Amount		(16) $516,756
Due from State	(08)	(17) $516,756
Due to State	(09)	(18)

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4821
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	476175
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	48100
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

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Signature of Authorized Representative **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14 Form FAM-27

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program
(20) Date Filed ___/___/___	358
(21) LRS Input ___/___/___	

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Street Address or P.O. Box	
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Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14

Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2006-07

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1303

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$684					$684
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$4,136					$4,136
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$4,821					$4,821
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$476,175					$476,175
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$480,996					$480,996

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$48,100
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$529,095

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10))	**$529,095**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2006-07

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [x] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - [ ] i. Cross report death cases to law enforcement
  - [ ] ii. Create a record in the CWS.CMS system
  - [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - [ ] a. Complete investigation to prepare a report
  - [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$100.11		6.84	$684					$684
(05) Total			6.84	$684					$684

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2006-07

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☐ Develop training to implement ICAN requirements

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☐ b. Cross-rept from Co. Welfare to law enforcement

☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

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(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$100.11		21.72	$2,174					$2,174
Sergeant	$90.36		21.72	$1,962					$1,962
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			**43.43**	**$4,136**					**$4,136**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2006-07

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

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(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$90.36		217.17	$19,623					$19,623
Deputy	$100.11		4,560.50	$456,552					$456,552
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			**4,777.67**	**$476,175**					**$476,175**

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2007-08	
Total Claimed	(07)	(13) $594,897	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $14,351	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $580,547	
Due from State	(08)	(17) $580,547	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
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(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	54082
(35) FORM 1, (09)	
(36) FORM 1, (10)	

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Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

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Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2007-08

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1363

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$770					$770
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$4,653					$4,653
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$5,423					$5,423
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$535,393					$535,393
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$540,816					$540,816

Indirect Costs		
(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$54,082
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$594,897

Cost Reductions		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$594,897**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2007-08

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$107.60		7.15	$770					$770
(05) Total			7.15	$770					$770

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2007-08

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

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2. Reporting Between Local Departments

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☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

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3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$107.60		22.72	$2,444					$2,444
Sergeant	$97.23		22.72	$2,209					$2,209
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			45.43	$4,653					$4,653

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale (02) Fiscal Year Costs Were Incurred: 2007-08

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

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☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

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☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

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☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☒ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$97.23		227.17	$22,087					$22,087
Deputy	$107.60		4,770.50	$513,306					$513,306
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			**4,997.67**	**$535,393**					**$535,393**

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12)	2008-09
Total Claimed	(07)	(13)	$545,263
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	$15,057
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16)	$530,205
Due from State	(08)	(17)	$530,205
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4967
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	490727
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	49569
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2008-09	
Total Claimed	(07)	(13) $545,263	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $15,057	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $530,205	
Due from State	(08)	(17) $530,205	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4967
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	490727
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	49569
(35) FORM 1, (09)	
(36) FORM 1, (10)	

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In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

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Signature of Authorized Representative **Date**

Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2008-09

Claim Statistics

(03) Department - SHERIFF — Number of Cases = 1192

Direct Costs

(04) Reimbursable Components	Object Accounts (a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$705					$705
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$4,261					$4,261
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$4,967					$4,967
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$490,727					$490,727
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$495,693					$495,693

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (05) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$49,569
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$545,263

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$545,263**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2008-09

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
- [X] a. Accept & refer abuse report when a dept. lacks jurisdiction
- [ ] b. Cross-rept from Co. Welfare to law enforcement
- [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
- [ ] d. Receipt of cross report by DA
- [ ] e. Report by phone & send written report to licensing agency
- f. Additional cross reporting in cases of child death
- [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
- f. Additional cross-reporting in cases of death
- 2. County welfare department
- [ ] i. Cross report death cases to law enforcement
- [ ] ii. Create a record in the CWS.CMS system
- [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
- [ ] a. Complete investigation to prepare a report
- [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$112.78		6.25	$705					$705
(05) Total			6.25	$705					$705

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2008-09

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

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☐ 5. Mandated 8 yr record retention

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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$112.78		19.87	$2,241					$2,241
Sergeant	$101.72		19.87	$2,021					$2,021
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			39.73	$4,261					$4,261

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2008-09

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

A. One-Time Costs

- ☐ Update Policies and Procedures & develop ICAN due process procedures
- ☐ Develop training to implement ICAN requirements

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- ☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - ☐ a. Accept & refer abuse report when a dept. lacks jurisdiction
  - ☐ b. Cross-rept from Co. Welfare to law enforcement
  - ☐ c. Cross-report from Law Enforcement to Co Welfare &DA
  - ☐ d. Receipt of cross report by DA
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    - ☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare
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      - ☐ iii, Enter info in CWS/CMS if death not abuse
    - 3. Reporting to DOJ
      - ☒ a. Complete investigation to prepare a report
      - ☐ b. Prepare/submit report for substantiated cases
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    - ☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$101.72		198.67	$20,208					$20,208
Deputy	$112.78		4,172.00	$470,518					$470,518
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			4,370.67	$490,727					$490,727

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 358

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2009-10	
Total Claimed	(07)	(13) $626,396	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $17,177	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $609,219	
Due from State	(08)	(17) $609,219	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	5690
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	563761
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	56945
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358 — Program 358

(20) Date Filed ___/___/___

(21) LRS Input ___/___/___

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	**Zip Code** 93550

Type of Claim	**Estimated Claim**	**Reimbursement Claim**
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2009-10	
Total Claimed	(07)	(13) $626,396	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $17,177	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $609,219	
Due from State	(08)	(17) $609,219	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	5690
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	563761
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	56945
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Date Signed

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	**Telephone Number**	**E-Mail Address**
Annette S. Chinn (CRS)	***(916) 939-7901***	***AChinnCRS@aol.com***

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2009-10

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1331

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$811					$811
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$4,880					$4,880
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$5,690					$5,690
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$563,761					$563,761
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$569,451					$569,451

Indirect Costs		
(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$56,945
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$626,396
Cost Reductions		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$626,396**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2009-10

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$116.07		6.98	$811					$811
(05) Total			**6.98**	**$811**					**$811**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2009-10

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

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☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

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f. Additional cross-reporting in cases of death

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☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

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☐ 5. Mandated 8 yr record retention

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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$116.07		22.18	$2,575					$2,575
Sergeant	$103.90		22.18	$2,305					$2,305
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			44.37	$4,880					$4,880

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2009-10

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

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☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

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☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$103.90		221.83	$23,048					$23,048
Deputy	$116.07		4,658.50	$540,712					$540,712
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			**4,880.33**	**$563,761**					**$563,761**

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

ADD'L INFO
CLIENT COPY

For State Controller Use Only	
(19) Program Number 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2010-11	
Total Claimed	(07)	(13) $465,822	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $10,903	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $454,919	
Due from State	(08)	(17) $454,919	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4255
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	419219
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	42347
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14

Form FAM-27

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2010-11	
Total Claimed	(07)	(13) $465,822	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $10,903	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $454,919	
Due from State	(08)	(17) $454,919	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1, (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4255
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	419219
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	42347
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

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Signature of Authorized Representative **Date**

Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14 Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2010-11

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	991

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
Object Accounts						
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$602					$602
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$3,653					$3,653
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$4,255					$4,255
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$419,219					$419,219
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$423,475					$423,475

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$42,347
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$465,822

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$465,822**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale (02) Fiscal Year Costs Were Incurred: 2010-11

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$115.85		5.20	$602					$602
(05) Total			**5.20**	**$602**					**$602**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2010-11

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- ☐ Update Policies and Procedures & develop ICAN due process procedures
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  - ☐ e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - ☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
    - 2. County welfare department
      - ☐ i. Cross report death cases to law enforcement
      - ☐ ii. Create a record in the CWS.CMS system
      - ☐ iii, Enter info in CWS/CMS if death not abuse
    - 3. Reporting to DOJ
      - ☐ a. Complete investigation to prepare a report
      - ☐ b. Prepare/submit report for substantiated cases
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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$115.85		16.52	$1,913					$1,913
Sergeant	$105.31		16.52	$1,739					$1,739
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			33.03	$3,653					$3,653

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2010-11

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(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$115.85		3,468.50	$401,826					$401,826
Sergeant	$105.31		165.17	$17,394					$17,394
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			3,633.67	$419,219					$419,219

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number 00358	Program
(20) Date Filed ___/___/___	358
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4196
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	183946
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	18814
(35) FORM 1, (09)	
(36) FORM 1, (10)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2011-12
Total Claimed	(07)	(13) $206,956
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $3,745
Less: Estimated Claim Payment Received		(15)
Net Claimed Amount		(16) $203,211
Due from State	(08)	(17) $203,211
Due to State	(09)	(18)

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358
(20) Date Filed ___/___/___
(21) LRS Input ___/___/___

Program 358

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	**Zip Code** 93550

Type of Claim	**Estimated Claim**	**Reimbursement Claim**
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2011-12	
Total Claimed	(07)	(13) $206,956	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $3,745	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $203,211	
Due from State	(08)	(17) $203,211	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4196
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	183946
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	18814
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

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Signature of Authorized Representative **Date**

Date Signed

Karen Johnston
Telephone Numbe (661) 267-5411

Finance Manager
Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	**Telephone Number**	**E-Mail Address**
Annette S. Chinn (CRS)	***(916) 939-7901***	***AChinnCRS@aol.com***

New 3/14 **Form FAM-27**

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2011-12

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	951

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
	Object Accounts					
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$596					$596
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$3,600					$3,600
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$4,196					$4,196
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$183,946					$183,946
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$188,142					$188,142

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$18,814
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$206,956

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$206,956**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2011-12

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediately refer the case to an agency with proper jurisdiction.	$119.41		4.99	$596					$596
(05) Total			**4.99**	**$596**					**$596**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale (02) Fiscal Year Costs Were Incurred: 2011-12

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii. Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$119.41		15.85	$1,893					$1,893
Sergeant	$107.73		15.85	$1,708					$1,708
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			31.70	$3,600					$3,600

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2011-12

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

A. One-Time Costs

- ☐ Update Policies and Procedures & develop ICAN due process procedures
- ☐ Develop training to implement ICAN requirements

B. On-Going Costs

- ☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - ☐ a. Accept & refer abuse report when a dept. lacks jurisdiction
  - ☐ b. Cross-rept from Co. Welfare to law enforcement
  - ☐ c. Cross-report from Law Enforcement to Co Welfare &DA
  - ☐ d. Receipt of cross report by DA
  - ☐ e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - ☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
    - 2. County welfare department
      - ☐ i. Cross report death cases to law enforcement
      - ☐ ii. Create a record in the CWS.CMS system
      - ☐ iii, Enter info in CWS/CMS if death not abuse
    - 3. Reporting to DOJ
      - ☒ a. Complete investigation to prepare a report
      - ☐ b. Prepare/submit report for substantiated cases
    - ☐ 4. Notify abuser they are reported to CACI
    - ☐ 5. Mandated 8 yr record retention
    - ☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$119.41		1,477.00	$176,369					$176,369
Sergeant	$107.73		70.33	$7,577					$7,577
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			**1,547.33**	**$183,946**					**$183,946**

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 1999-00	
Total Claimed	(07)	(13) $280,007	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $6,677	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $273,330	
Due from State	(08)	(17) $273,330	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	2489
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	252063
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	25455
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

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Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒
Fiscal Year of Cost	(06)	(12) 1999-00
Total Claimed	(07)	(13) $280,007
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $6,677
Less: Estimated Claim Payment Received		(15)
Net Claimed Amount		(16) $273,330
Due from State	(08)	(17) $273,330
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(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	252063
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
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(34) FORM 1, (07)	25455
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Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14 Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	1999-00

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	873

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$363					$363
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$2,126					$2,126
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$2,489					$2,489
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$252,063					$252,063
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$254,552					$254,552

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$25,455
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$280,007

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$280,007**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 1999-00

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [X] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - [ ] i. Cross report death cases to law enforcement
  - [ ] ii. Create a record in the CWS.CMS system
  - [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - [ ] a. Complete investigation to prepare a report
  - [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$79.30		4.58	$363					$363
(05) Total			**338** 4.58	**$363**					**$363**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 1999-00

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [ ] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [x] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - [ ] i. Cross report death cases to law enforcement
  - [ ] ii. Create a record in the CWS.CMS system
  - [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - [ ] a. Complete investigation to prepare a report
  - [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$79.30		14.55	$1,154					$1,154
Sergeant	$66.79		14.55	$972					$972
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			**339.11**	**$2,126**					**$2,126**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale (02) Fiscal Year Costs Were Incurred: 1999-00

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☒ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy **Sergeant** Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)	$79.30 $66.79		3,056.03 145.53	$242,343 $9,720					$242,343 $9,720
(05) Total			3,201.55	$252,063					$252,063

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12)	2000-01
Total Claimed	(07)	(13)	$305,011
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	$7,136
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16)	$297,875
Due from State	(08)	(17)	$297,875
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	2699
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	274584
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	27728
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14

Form FAM-27

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358 — Program **358**

(20) Date Filed ___/___/___

(21) LRS Input ___/___/___

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	**Zip Code** 93550

Type of Claim	**Estimated Claim**	**Reimbursement Claim**
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2000-01	
Total Claimed	(07)	(13) $305,011	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $7,136	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $297,875	
Due from State	(08)	(17) $297,875	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1, (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	2699
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	274584
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	27728
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	**Telephone Number**	**E-Mail Address**
Annette S. Chinn (CRS)	***(916) 939-7901***	***AChinnCRS@aol.com***

New 3/14

Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2000-01

Claim Statistics

(03) Department - SHERIFF — Number of Cases = 919

Direct Costs

(04) Reimbursable Components	Object Accounts (a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$396					$396
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$2,303					$2,303
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$2,699					$2,699
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$274,584					$274,584
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$277,283					$277,283

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$27,728
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$305,011

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$305,011**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2000-01

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [x] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
    - 2. County welfare department
      - [ ] i. Cross report death cases to law enforcement
      - [ ] ii. Create a record in the CWS.CMS system
      - [ ] iii. Enter info in CWS/CMS if death not abuse
    - 3. Reporting to DOJ
      - [ ] a. Complete investigation to prepare a report
      - [ ] b. Prepare/submit report for substantiated cases
  - [ ] 4. Notify abuser they are reported to CACI
  - [ ] 5. Mandated 8 yr record retention
  - [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$82.11		4.82	$396					$396
(05) Total			4.82	$396					$396

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2000-01

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

A. One-Time Costs

- ☐ Update Policies and Procedures & develop ICAN due process procedures
- ☐ Develop training to implement ICAN requirements

B. On-Going Costs

- ☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - ☐ a. Accept & refer abuse report when a dept. lacks jurisdiction
  - ☐ b. Cross-rept from Co. Welfare to law enforcement
  - ☒ c. Cross-report from Law Enforcement to Co Welfare &DA
  - ☐ d. Receipt of cross report by DA
  - ☐ e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - ☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
    - 2. County welfare department
      - ☐ i. Cross report death cases to law enforcement
      - ☐ ii. Create a record in the CWS.CMS system
      - ☐ iii, Enter info in CWS/CMS if death not abuse
    - 3. Reporting to DOJ
      - ☐ a. Complete investigation to prepare a report
      - ☐ b. Prepare/submit report for substantiated cases
  - ☐ 4. Notify abuser they are reported to CACI
  - ☐ 5. Mandated 8 yr record retention
  - ☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$82.11		15.32	$1,258					$1,258
Sergeant	$68.20		15.32	$1,045					$1,045
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			30.64	$2,303					$2,303

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2000-01

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

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☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☒ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Sergeant Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)	$82.11 $68.20		3,216.87 153.18	$264,137 $10,447					$264,137 $10,447
(05) Total			**3,370.06**	**$274,584**					**$274,584**

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12)	2001-02
Total Claimed	(07)	(13)	$330,276
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	$7,922
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16)	$322,354
Due from State	(08)	(17)	$322,354
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	2935
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	296302
(29) FORM 1, (04) B.3.b. g	1013
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	30025
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358
(20) Date Filed ___/___/___
(21) LRS Input ___/___/___

Program 358

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address / Street Address or P.O. Box	38300 N Sierra
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2001-02	
Total Claimed	(07)	(13) $330,276	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $7,922	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $322,354	
Due from State	(08)	(17) $322,354	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	2935
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	296302
(29) FORM 1, (04) B.3.b. g	1013
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	30025
(35) FORM 1, (09)	
(36) FORM 1, (10)	

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Date Signed

Karen Johnston
Finance Manager

Telephone Numbe (661) 267-5411
Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14 Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant: City of Palmdale

(02) Type of Claim: Reimbursement ☐

Fiscal Year: 2001-02

Claim Statistics

(03) Department - SHERIFF

Number of Cases = 967

Direct Costs

(04) Reimbursable Components	Object Accounts (a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$427					$427
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$2,509					$2,509
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$2,935					$2,935
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$296,302					$296,302
b. Prepare/submit/amend rpt for substantiated cases	$1,013					$1,013
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$300,251					$300,251

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$30,025
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$330,276

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$330,276**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2001-02

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [x] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
  - 2. County welfare department
    - [ ] i. Cross report death cases to law enforcement
    - [ ] ii. Create a record in the CWS.CMS system
    - [ ] iii, Enter info in CWS/CMS if death not abuse
  - 3. Reporting to DOJ
    - [ ] a. Complete investigation to prepare a report
    - [ ] b. Prepare/submit report for substantiated cases
  - [ ] 4. Notify abuser they are reported to CACI
  - [ ] 5. Mandated 8 yr record retention
  - [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$84.10		5.08	$427					$427
(05) Total			5.08	$427					$427

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2001-02

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy **Sergeant** Report to the appropriate County Department and/or the District Attorney's Office as mandated.	$84.10 $71.47		16.12 16.12	$1,356 $1,152					$1,356 $1,152
(05) Total			32.25	$2,509					$2,509

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2001-02

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

A. One-Time Costs

- ☐ Update Policies and Procedures & develop ICAN due process procedures
- ☐ Develop training to implement ICAN requirements

B. On-Going Costs

- ☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - ☐ a. Accept & refer abuse report when a dept. lacks jurisdiction
  - ☐ b. Cross-rept from Co. Welfare to law enforcement
  - ☐ c. Cross-report from Law Enforcement to Co Welfare &DA
  - ☐ d. Receipt of cross report by DA
  - ☐ e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - ☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - ☐ i. Cross report death cases to law enforcement
  - ☐ ii. Create a record in the CWS.CMS system
  - ☐ iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - ☒ a. Complete investigation to prepare a report
  - ☐ b. Prepare/submit report for substantiated cases
- ☐ 4. Notify abuser they are reported to CACI
- ☐ 5. Mandated 8 yr record retention
- ☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$71.47		161.25	$11,524					$11,524
Deputy	$84.10		3,386.18	$284,778					$284,778
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			3,547.43	$296,302					$296,302

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358 — Program **358**

(20) Date Filed ___/___/___

(21) LRS Input ___/___/___

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒
Fiscal Year of Cost	(06)	(12) 2002-03
Total Claimed	(07)	(13) $358,743
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $8,533
Less: Estimated Claim Payment Received		(15)
Net Claimed Amount		(16) $350,210
Due from State	(08)	(17) $350,210
Due to State	(09)	(18)

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	3192
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	322938
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	32613
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2002-03	
Total Claimed	(07)	(13) $358,743	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $8,533	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $350,210	
Due from State	(08)	(17) $350,210	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	3192
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	322938
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	32613
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2002-03

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1018

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$465					$465
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$2,726					$2,726
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$3,192					$3,192
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$322,938					$322,938
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$326,130					$326,130

Indirect Costs		
(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$32,613
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$358,743
Cost Reductions		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$358,743**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2002-03

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
- [X] a. Accept & refer abuse report when a dept. lacks jurisdiction
- [ ] b. Cross-rept from Co. Welfare to law enforcement
- [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
- [ ] d. Receipt of cross report by DA
- [ ] e. Report by phone & send written report to licensing agency
- f. Additional cross reporting in cases of child death
- [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
- f. Additional cross-reporting in cases of death
- 2. County welfare department
- [ ] i. Cross report death cases to law enforcement
- [ ] ii. Create a record in the CWS.CMS system
- [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
- [ ] a. Complete investigation to prepare a report
- [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$87.10		5.34	$465					$465
(05) Total			5.34	$465					$465

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2002-03

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [ ] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [X] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - [ ] i. Cross report death cases to law enforcement
  - [ ] ii. Create a record in the CWS.CMS system
  - [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - [ ] a. Complete investigation to prepare a report
  - [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$87.10		16.97	$1,478					$1,478
Sergeant	$73.52		16.97	$1,248					$1,248
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			33.95	$2,726					$2,726

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2002-03

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☒ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$73.52		169.73	$12,479					$12,479
Deputy	$87.10		3,564.40	$310,459					$310,459
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			3,734.13	$322,938					$322,938

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12)	2003-04
Total Claimed	(07)	(13)	$387,691
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	$9,234
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16)	$378,457
Due from State	(08)	(17)	$378,457
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	3466
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	348981
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	35245
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4. Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12)	2003-04
Total Claimed	(07)	(13)	$387,691
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	$9,234
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16)	$378,457
Due from State	(08)	(17)	$378,457
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	3466
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	348981
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	35245
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Date Signed

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14

Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2003-04

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1072

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
			Object Accounts			
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$503					$503
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$2,963					$2,963
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$3,466					$3,466
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$348,981					$348,981
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$352,447					$352,447

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$35,245
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$387,691

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$387,691**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2003-04

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [X] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - [ ] i. Cross report death cases to law enforcement
  - [ ] ii. Create a record in the CWS.CMS system
  - [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - [ ] a. Complete investigation to prepare a report
  - [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediately refer the case to an agency with proper jurisdiction.	$89.37		5.63	$503					$503
(05) Total			5.63	$503					$503

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2003-04

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [ ] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [X] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
- 2. County welfare department
  - [ ] i. Cross report death cases to law enforcement
  - [ ] ii. Create a record in the CWS.CMS system
  - [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
  - [ ] a. Complete investigation to prepare a report
  - [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$89.37		17.87	$1,597					$1,597
Sergeant	$76.48		17.87	$1,366					$1,366
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			35.73	$2,963					$2,963

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2003-04

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☒ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$76.48		178.67	$13,664					$13,664
Deputy	$89.37		3,752.00	$335,316					$335,316
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			3,930.67	$348,981					$348,981

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2004-05	
Total Claimed	(07)	(13) $418,175	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $10,002	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $408,173	
Due from State	(08)	(17) $408,173	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1, (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	3767
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	376392
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	38016
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12)	2004-05
Total Claimed	(07)	(13)	$418,175
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	$10,002
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16)	$408,173
Due from State	(08)	(17)	$408,173
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	3767
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	376392
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	38016
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Date Signed

Karen Johnston

Telephone Numbe (661) 267-5411

Finance Manager

Email Address *kjohnston@cityofpalmdale.org*

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14

Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant: City of Palmdale

(02) Type of Claim: Reimbursement ☐

Fiscal Year: 2004-05

Claim Statistics

(03) Department - SHERIFF

Number of Cases = 1147

Direct Costs

(04) Reimbursable Components	Object Accounts (a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$542					$542
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$3,225					$3,225
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$3,767					$3,767
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$376,392					$376,392
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$380,159					$380,159

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$38,016
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$418,175

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	$418,175

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2004-05

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$90.01		6.02	$542					$542
(05) Total			**6.02**	**$542**					**$542**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2004-05

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$90.01		19.12	$1,721					$1,721
Sergeant	$78.71		19.12	$1,505					$1,505
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			38.23	$3,225					$3,225

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2004-05

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

A. One-Time Costs

- ☐ Update Policies and Procedures & develop ICAN due process procedures
- ☐ Develop training to implement ICAN requirements

B. On-Going Costs

- ☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - ☐ a. Accept & refer abuse report when a dept. lacks jurisdiction
  - ☐ b. Cross-rept from Co. Welfare to law enforcement
  - ☐ c. Cross-report from Law Enforcement to Co Welfare &DA
  - ☐ d. Receipt of cross report by DA
  - ☐ e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - ☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare
- f. Additional cross-reporting in cases of death
  - 2. County welfare department
    - ☐ i. Cross report death cases to law enforcement
    - ☐ ii. Create a record in the CWS.CMS system
    - ☐ iii, Enter info in CWS/CMS if death not abuse
  - 3. Reporting to DOJ
    - ☒ a. Complete investigation to prepare a report
    - ☐ b. Prepare/submit report for substantiated cases
  - ☐ 4. Notify abuser they are reported to CACI
  - ☐ 5. Mandated 8 yr record retention
  - ☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	$78.71		191.17	$15,047					$15,047
Deputy	$90.01		4,014.50	$361,345					$361,345
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			4,205.67	$376,392					$376,392

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
(03) Estimated	☐	(09) Reimbursement ☐
(04) Combined	☐	(10) Combined ☐
(05) Amended	☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2005-06	
Total Claimed	(07)	(13) $460,866	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $10,960	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $449,906	
Due from State	(08)	(17) $449,906	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4167
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	414802
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	41897
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Karen Johnston — Date Signed 7/15/2015

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358 — Program 358

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	Zip Code 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2005-06	
Total Claimed	(07)	(13) $460,866	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $10,960	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $449,906	
Due from State	(08)	(17) $449,906	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4167
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	414802
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	41897
(35) FORM 1, (09)	
(36) FORM 1, (10)	

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Signature of Authorized Representative **Date**

Date Signed

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2005-06

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1194

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
Object Accounts						
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$597					$597
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$3,571					$3,571
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$4,167					$4,167
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$414,802					$414,802
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$418,969					$418,969

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$41,897
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$460,866

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$460,866**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2005-06

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
- [X] a. Accept & refer abuse report when a dept. lacks jurisdiction
- [ ] b. Cross-rept from Co. Welfare to law enforcement
- [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
- [ ] d. Receipt of cross report by DA
- [ ] e. Report by phone & send written report to licensing agency
- f. Additional cross reporting in cases of child death
- [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
- f. Additional cross-reporting in cases of death
- 2. County welfare department
- [ ] i. Cross report death cases to law enforcement
- [ ] ii. Create a record in the CWS.CMS system
- [ ] iii, Enter info in CWS/CMS if death not abuse
- 3. Reporting to DOJ
- [ ] a. Complete investigation to prepare a report
- [ ] b. Prepare/submit report for substantiated cases
- [ ] 4. Notify abuser they are reported to CACI
- [ ] 5. Mandated 8 yr record retention
- [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediately refer the case to an agency with proper jursidiction.	$95.25		6.27	$597					$597
(05) Total			6.27	$597					$597

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2005-06

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☐ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☒ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$95.25		19.90	$1,895					$1,895
Sergeant	$84.18		19.90	$1,675					$1,675
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			39.80	$3,571					$3,571

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale

(02) Fiscal Year Costs Were Incurred: 2005-06

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

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- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
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  - [ ] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [ ] c. Cross-report from Law Enforcement to Co Welfare &DA
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    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
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      - [ ] ii. Create a record in the CWS.CMS system
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  - [X] a. Complete investigation to prepare a report
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Sergeant	$84.18		199.00	$16,752					$16,752
Deputy	$95.25		4,179.00	$398,050					$398,050
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			4,378.00	$414,802					**$414,802**

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2005-06

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1194

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$597					$597
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(04.1) Subtotal B.2 (a through e)	$4,167					$4,167
2.f. Addnl cross reporting in case of child death						
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ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
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a. Complete an investigation to prepare a report	$414,802					$414,802
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4. Notify suspected abuser they are in CACI						
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6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$418,969					$418,969

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$41,897
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$460,866

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
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(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$460,866**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale **(02) Fiscal Year Costs Were Incurred:** 2005-06

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

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☐ 5. Mandated 8 yr record retention

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Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$95.25		6.27	$597					$597
(05) Total			6.27	$597					$597

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

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Deputy	$95.25		19.90	$1,895					$1,895
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Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
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MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

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Deputy	$95.25		4,179.00	$398,050					$398,050
Complete investigation to determine whether report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive (per PC 11165.12) for purposes of preparing & submitting Form SS 8583. (422 cases during eligible period)									
(05) Total			**4,378.00**	**$414,802**					**$414,802**

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 November 29, 2017, I served the:

- **Notice of Complete Incorrect Reduction Claim, Schedule for Comments, and Notice of Tentative Hearing Date issued November 29, 2017**
- **Incorrect Reduction Claim (IRC) filed by the City of Palmdale (Claimant) on November 7, 2017**

  Interagency Child Abuse and Neglect Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 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.

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[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 November 29, 2017 at Sacramento, California.

Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 11/20/17

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.)

Socorro Aquino, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-7522
SAquino@sco.ca.gov

Lacey Baysinger, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
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lbaysinger@sco.ca.gov

Allan Burdick,
7525 Myrtle Vista Avenue, Sacramento, CA 95831
Phone: (916) 203-3608
allanburdick@gmail.com

Gwendolyn Carlos, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-0706
gcarlos@sco.ca.gov

Annette Chinn, *Cost Recovery Systems,Inc.*
Claimant Representative
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
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RECEIVED
February 22, 2018
Commission on
State Mandates

BETTY T. YEE
California State Controller

February 22, 2018

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

Re: Incorrect Reduction Claim (IRC)
Interagency Child Abuse and Neglect (ICAN) Investigation Reports, 17-0022-I-01
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459; Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes 1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter 842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)
Fiscal Years: 1999-2000, 2000-01, 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

Dear Ms. Halsey:

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

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

Sincerely,

Lisa Kurokawa

LISA KUROKAWA, Bureau Chief
Division of Audits

LK/kw

18773

RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY THE CITY OF PALMDALE

Interagency Child Abuse and Neglect Investigation Reports Program

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Note: References to Exhibits relate to the city's IRC filed on November 7, 2017, as follows:

- Exhibit A – City of Palmdale Written Narrative of Issues – PDF pg. 2
- Exhibit B – Commission on State Mandates' Statement of Decision (December, 6, 2007) – PDF Pg. 9
- Exhibit C – County ICRP Discussions with SCO – PDF Pg. 59
- Exhibit D – City of Palmdale – Los Angeles County Sheriff Contract (September 2009) – PDF Pg. 65
- Exhibit E – Los Angeles County Sheriff's Department – Cost Schedules – PDF Pg. 80
- Exhibit F – City of Palmdale – Sample ICRP Calculations – PDF Pg. 109
- Exhibit G – City of Palmdale – Cost Allocation Plan (excerpts) – PDF Pg. 133
- Exhibit H – City of Palmdale – Public Safety Budget (FY 2012-13) – PDF Pg. 167
- Exhibit I – City of Palmdale – Facility Cost and Donation of Land – PDF Pg. 184
- Exhibit J – SCO Costs Claiming Instructions (April 28, 2014) – PDF Pg. 229
- Exhibit K – SCO Audit Report (May 2016) – PDF Pg. 258
- Exhibit L – Claim for Payment (FY 2006-07) – PDF Pg. 299
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- Exhibit P – Claim for Payment (FY 2010-11) – PDF Pg. 323
- Exhibit Q – Claim for Payment (FY 2011-12) – PDF Pg. 329
- Exhibit R – Claim for Payment (FY 1999-00) – PDF Pg. 335
- Exhibit S – Claim for Payment (FY 2000-01) – PDF Pg. 341
- Exhibit T – Claim for Payment (FY 2001-02) – PDF Pg. 347
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- Exhibit W – Claim for Payment (FY 2004-05) – PDF Pg. 365
- Exhibit X – Claim for Payment (FY 2005-06) – PDF Pg. 371
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Tab 1

OFFICE OF THE STATE CONTROLLER
3301 C Street, Suite 725
Sacramento, CA 95816
Telephone No.: (916) 324-8907

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM (IRC) ON: *Interagency Child Abuse and Neglect Investigation Reports Program* Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459; Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes 1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter 842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91) CITY OF PALMDALE, Claimant	No.: IRC 17-0022-I-01 AFFIDAVIT OF BUREAU CHIEF

I, Lisa Kurokawa, make the following declarations:

1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.

2) I am currently employed as a bureau chief, and have been so since February 15, 2018. Before that, I was employed as an audit manager for six years.

3) I reviewed the work performed by the SCO auditor.

4) Any attached copies of records are true copies of records, as provided by the City of Palmdale or retained at our place of business.

5) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled IRC.

6) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13 commenced on December 19, 2014, (entrance start letter date) and was completed on May 19, 2016 (issuance of final audit report) (**Exhibit K**).

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

Date: February 22, 2018

OFFICE OF THE STATE CONTROLLER

By: Lisa Kurokawa

Lisa Kurokawa, Bureau Chief
Division of Audits
State Controller's Office

Tab 2

STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE TO THE INCORRECT REDUCTION CLAIM BY THE CITY OF PALMDALE

For Fiscal Year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13

Interagency Child Abuse and Neglect Investigation Reports Program Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459; Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes 1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter 842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that the City of Palmdale submitted on November 7, 2017. The SCO audited the city's claims for costs of the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period of July 1, 1999, through June 30, 2013. The SCO issued its final report on May 19, 2016 **(Exhibit K)**.

The city submitted reimbursement claims totaling $5,600,497—$280,007 for fiscal year (FY) 1999-00 **(Exhibit R)**, $305,011 for FY 2000-01 **(Exhibit S)**, $330,276 for FY 2001-02 **(Exhibit T)**, $358,743 for FY 2002-03 **(Exhibit U)**, $387,691 for FY 2003-04 **(Exhibit V)**, $418,175 for FY 2004-05 **(Exhibit W)**, $460,866 for FY 2005-06 **(Exhibit X)**, $529,095 for FY 2006-07 **(Exhibit L)**, $594,897 for FY 2007-08 **(Exhibit M)**, $545,263 for FY 2008-09 **(Exhibit N)**, $626,396 for FY 2009-10 **(Exhibit O)**, $465,822 for FY 2010-11 **(Exhibit P)**, $206,956 for FY 2011-12 **(Exhibit Q)** and $91,299 for FY 2012-13 **(Tab 3)**. Subsequently, the SCO audited these claims and determined that $2,961,652 is allowable and $2,638,845 is unallowable because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 1999, through June 30, 2000			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 363	$ 363	$ -
Cross-reporting from law enforcement	2,126	1,778	(348)
Reporting to the State Department of Justice:			
Completing 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	$ 280,007	146,245	$ (133,762)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 146,245	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2000, through June 30, 2001			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 396	$ 396	$ -
Cross-reporting from law enforcement	2,303	1,929	(374)
Reporting to the State Department of Justice:			
Completing 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	$ 305,011	159,136	$ (145,875)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 159,136	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2001, through June 30, 2002			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 427	$ 427	$ -
Cross-reporting from law enforcement	2,509	2,101	(408)
Reporting to the State Department of Justice:			
Completing an investigation	296,302	169,221	(127,081)
Forwarding reports to the Department of Justice	1,013	-	(1,013)
Total direct costs	300,251	171,749	(128,502)
Indirect costs	30,025	-	(30,025)
Total Program Costs	$ 330,276	171,749	$ (158,527)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 171,749	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2002, through June 30, 2003			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 465	$ 465	$ -
Cross-reporting from law enforcement	2,726	2,276	(450)
Reporting to the State Department of Justice:			
Completing 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	$ 358,743	187,274	$ (171,469)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 187,274	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2003, through June 30, 2004			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 503	$ 503	$ -
Cross-reporting from law enforcement	2,963	2,461	(502)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 202,547	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2004, through June 30, 2005			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 542	$ 542	$ -
Cross-reporting from law enforcement	3,225	2,840	(385)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 229,489	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2005, through June 30, 2006			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 597	$ 597	$ -
Cross-reporting from law enforcement	3,570	3,170	(400)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 257,719	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2006, through June 30, 2007			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 684	$ 684	$ -
Cross-reporting from law enforcement	4,136	3,588	(548)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 287,891	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2007, through June 30, 2008			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 770	$ 770	$ -
Cross-reporting from law enforcement	4,653	3,893	(760)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 313,205	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2008, through June 30, 2009			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 705	$ 705	$ -
Cross-reporting from law enforcement	4,261	3,540	(721)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 284,584	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2009, through June 30, 2010			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 811	$ 811	$ -
Cross-reporting from law enforcement	4,880	4,290	(590)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 343,819	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2010, through June 30, 2011			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 602	$ 602	$ -
Cross-reporting from law enforcement	3,653	3,281	(372)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 260,909	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2011, through June 30, 2012			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 596	$ 596	$ -
Cross-reporting from law enforcement	3,600	3,143	(457)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 114,302	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2012, through June 30, 2013			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 469	$ 469	$ -
Cross-reporting from law enforcement	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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 2,783	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
Summary: July 1, 1999, through June 30, 2013			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 7,930	$ 7,930	$ -
Cross-reporting from law enforcement	127,135	40,604	(86,531)
Reporting to the State Department of Justice:			
Completing an investigation	4,955,283	2,913,118	(2,042,165)
Forwarding reports to the Department of Justice	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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 2,961,652	

[1] Payment information current as of January 22, 2018.

I. INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM CRITERIA

Adopted Parameters and Guidelines–December 6, 2013

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

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

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

This program addresses statutory amendments to California's mandatory child abuse reporting laws commonly referred to as ICAN. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was expanded to include more professions that are required to report suspected child abuse (now termed *mandated reporters*), and in 1980, California reenacted and amended the law, entitling it the Child Abuse and Neglect Reporting Act. As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, has maintained reports of child abuse statewide. A number of changes to the law have been made, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000.

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

index, and describes other situations in which a person would be notified of his or her listing in the index.

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

- Distributing the suspected child abuse report form;
- Reporting between local departments;
- Reporting to the State Department of Justice;
- Providing notifications following reports to the Child Abuse Central Index (CACI);
- Retaining records; and
- Complying with due process procedures offered to person listed in CACI.

The program's parameters and guidelines **(Tab 5)** establish the State mandate and define the reimbursement criteria. The Commission adopted the statement of decision **(Tab 4)** and the parameters and guidelines on December 6, 2013. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The April 28, 2014 claiming instructions **(Exhibit J)** are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the city filed its mandated cost claims.

II. MISINTERPRETATION OF ELIGIBLE ACTIVITIES

(Finding 2: Unallowable Contract Service Costs – Reporting to the State Department of Justice)

Issue

The SCO determined that the city overstated contract service costs for the Reporting to the State Department of Justice (DOJ) cost component totaling $2,043,178 for the audit period **(Tab 6)**. The SCO concluded that the costs were unallowable because the city overstated the number of Suspected Child Abuse Report (SCAR) investigations and misstated the average time increment per SCAR investigation for the Complete an Investigation for the Purposes of Preparing the Report component activity for FY 1999-00 through FY 2011-12. Furthermore, the city erroneously claimed $1,013 in costs under the Forward Reports to the DOJ component activity in FY 2001-02.

In an IRC filed on November 7, 2017, the city disagrees with the SCO's reduction of the average time increment claimed per SCAR investigation and the SCO's interpretation of eligible activities. The city believes that the full time increment claimed for the Complete an Investigation component activity should be allowable. The city does not dispute the portion of the audit findings relating to the overstated SCAR investigations claimed for the audit period, nor the misstated $1,013 in costs claimed within the Forward Reports to the DOJ component activity in FY 2001-02. The portion of the finding relating to the average time increment disputed totals $1,132,337 for the audit period **(Tab 7)**.

SCO Analysis:

Section IV.B.3.1 of the program's parameters and guidelines **(Tab 5)** allow reimbursement of the actual costs incurred to complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting the Form SS 8583 to the State DOJ. This activity includes reviewing the initial SCAR (Form SS 8572), conducting initial interviews with involved parties, and making a report of the findings of those interviews. The Commission clarified multiple times in its statement of decision **(Tab 4)** that reimbursement is limited to the activities noted in the parameters and guidelines.

The city contracts with the Los Angeles County Sheriff's Department (LASD) to perform all law enforcement activities, including investigating cases of suspected child abuse. The city staff does not perform any of the reimbursable activities under this program. The city claimed contract services costs but misclassified these costs as salaries and benefits in its claims. We reclassified the costs to contract services during the audit.

The city claimed contract services costs totaling $4,956,296 under the Complete an Investigation component activity **(Tab 6)** using an average time increment of 3.67 hours per SCAR investigation claimed. Of the time increment claimed, 3.5 hours were for the Deputy to conduct the investigation and prepare a report and 0.17 hours were for the Sergeant to review the report **(Tab 10)**. The city's claimed time increments were based on two time studies performed by staff at the LASD Palmdale Station. The first time study showed an average time increment of 3.93 hours per SCAR investigation **(Tab 8)** and the second time study indicated 3.27 average time increment per SCAR investigation **(Tab 9)**.

We found the first time study, totaling 3.93 hours, to be inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases that were not representative of the total population of SCAR investigations. Furthermore, we determined that the second time study, totaling 3.27 hours, included one SCAR investigation with unallowable activities performed after the initial SCAR investigation was completed. However, we determined the results of the second time study to be appropriate to use, with the exception of the one investigation that included activities occurring after the SCAR was determined to be a substantiated case of child abuse. Therefore, we accepted the city's second time study **(Tab 9)**, with the exception of one case, and used it for our further analysis.

During the audit, we analyzed the city's second time study and individual activities included in it and removed the time allotment for one case that included unallowable investigation time. We then computed a revised average time increment of 2.65 hours per SCAR investigation (2.45 for the Deputy and 0.20 for the Sergeant) to perform reimbursable activities listed in the parameters and guidelines **(Tab 12)**. We verified the reasonableness of the second time study results by conducting a time survey that included interviewing both LASD Deputies who are assigned to perform SCAR investigations at the Palmdale Station. Our time survey revealed an average time increment ranging between 2.29 hours and 2.71 hours to complete reimbursable investigation activities **(Tab 13)**. As the 2.65 hours determined from the second time study fell within the survey range, we determined that the time documented within the city's second time study (less one unallowable investigation mentioned earlier) was an accurate representation of the actual time needed to perform reimbursable activities for this component.

City's Response

ISSUE 1:
SCO's interpretation of eligible activities was excessively restrictive and denies local agencies reimbursement of reasonable necessary, actual activities involved in the preliminary investigative process to "Complete an investigation to determine whether a report of suspected child abuse or sever neglect is unfounded, substantiated, or Inconclusive..."

"Government Code (GC) sections 17500 through 17617 provide for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program."

"All claims received by the SCO will be reviewed to verify all actual costs claimed. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable."

Per Code of Regulations, Title 2, section 1183.1, "Reasonably necessary activities are defined in the regulations as "those methods not specified in statute or executive order that are necessary to carry out the mandated program."

Claiming Instructions and Parameters and Guidelines Component 3.a.1) Complete an investigation for purposes of preparing the report state: "this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor." Are eligible for reimbursement

SCO argues that eligible activities are STRICTLY LIMITED TO this list of tasks. Claimant disagrees and believes that these were general guidelines meant to provide direction, and not meant to be an exclusive and exhaustive list of eligible tasks that take place during the preliminary investigative process to determine if the child abuse or neglect case is founded or unfounded. To assume so is unreasonable and violates the intent of State Mandate Statutes which ensure the reimbursement of actual costs incurred to comply with the State mandated program.

The specific activities in denied by the SCO in dispute are:

1) Review preliminary documents and materials to determine if interviews are necessary. This may include checking to see if a report was already written (duplication), call CPS or reporting agency to obtain more details of the case, checking prior history, and other considerations.

   (SCO is only allowing time to review the SCAR)

2) identify involved parties
3) schedule and set up interviews via phone and/or email when needed
4) travel to meet with parties involved in the investigation
5) inspection of home (in instances related to allegations of neglect) to determine living conditions- food, running water, safe living conditions, etc.

   Relying on parent interviews or locating other possible witnesses to determine living conditions is often not appropriate or reasonable. The inspection of the child's living conditions is not being done to "collect evidence for criminal prosecution", but to determine if the child is suffering neglect – specifically to determine if the case is founded or unfounded. We believe the Commission would find this activity eligible since it is done prior to or in conjunction with the first interview phase of the investigation. It is Patrol level staff that would do this activity (not Detective level which review would occur during the evidence collection phase for criminal prosecution.)

On pages 34 of the December 2013 Statement of Decision California Department of Social Services (CDSS) argues (and Commission agrees) that only an investigation similar to one that is conducted by CDSS – and not as detailed as those conducted by law enforcement agencies – should be allowed.

CDSS testimony states that, "**prior to the actual interviews, the social worker must make a multitude of considerations to first decide whether an in-person investigation is necessary".** That is exactly the same process law enforcement goes through in reviewing each case, however those activities and costs are being disallowed by SCO auditors.

Page 35 CDSS describes the process their staff goes through to make the determination as to whether the investigation requires referral to the Department of Justice (DOJ) under CANRA (Child Abuse and Neglect Reporting). "In summary, **these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations.** If an in-person investigation of reported child abuse is determined to be necessary, the CDSS regulations at MPP 31-114 describe what steps are necessary for the conduct of the investigation."

"These rules require direct contact with the alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct an in person investigation with all the children present at the time of the initial in person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. Based on these investigative activities, the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA."

Page 37 the Commission concludes: "Therefore, **because in-person interviews and writing a report of the findings are the last step** taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, **that degree of investigative effort must be the last step that is necessary to comply with the mandate."**

Based on the Statement of Decision discussion, we believe that the activities listed above and performed by law enforcement agencies **before** this "last step" in the investigative process are eligible for reimbursement.

SCO's reductions of time for the investigative steps conducted prior to the in-person interviews and report writing are incorrect and time reduced should be restored.

SCO's Comment

The city is disputing the SCO's determination of the allowable average time increment per SCAR for the Complete an Investigation for the Purposes of Preparing the Report activity under the Reporting to the State DOJ cost component. The portion of the finding relating to the average time increment disputed totals $1,132,337 for the audit period **(Tab 7)**. The SCO determined the allowable average time increment per SCAR from the city's second time study performed by staff at the LASD Palmdale Station **(Tabs 9 and 12)**. The city has not provided any additional documentation relating to the time increment disputed since the final audit report was issued, including within its IRC. The SCO responded to this same issue in our final audit report **(Exhibit K)**.

The city argues within its IRC that the SCO incorrectly reduced the average time increments for the Complete an Investigation component activity based on the denial of investigative steps that occur prior to the in-person interviews. The city asserts in its IRC that additional preliminary activities are reasonably necessary investigation steps and, therefore, should be reimbursable. We disagree. In addition, we would like to clarify that the reduction in the disputed time increment was due to the city including post-investigation activities within its second time study and not due to the inclusion of the preliminary investigation activities. The revised time increment is based on all of the time increments documented in the city's second time study less one case, which included unallowable activities occurring after the case was determined to be substantiated **(Tabs 9 and 12)**. This issue was already discussed in the SCO's final audit report **(Exhibit K)**.

As the SCO did not make any adjustments to the city's time increment based on preliminary investigation activities, we believe that the city's arguments are not valid and the audit findings should remain unchanged. Nevertheless, we will address both the time study and preliminary activities issues below.

Time Study

During audit fieldwork, the city provided documentation of two time studies performed by the LASD. The investigation activities recorded by LASD included **(Tab 9)**:

1) Initially respond and begin documentation of a case and contact the County Welfare Department.

2) Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive.

3) Prepare a written report for every case investigated of known or suspected child abuse or severe neglect.

4) Review and approve the report.

The above investigation activities included in the LASD time study are in line with the activities outlined in the parameters and guidelines **(Tab 5)** which allow reimbursement for:

1) Reviewing the initial SCAR (Form SS 8572);

2) Conducting initial interviews with involved parties; and

3) Making a report of the findings of the interviews (which may include a review of the report by a supervisor).

The first time study **(Tab 8)** resulted in a total average time increment of 3.93 hours per SCAR, while the second time study **(Tab 9)** resulted in a total average time increment of 3.27 hours per SCAR. Using both time studies, the city claimed a total average time increment of 3.67 hours per SCAR **(Tab 10)**. Of the total time claimed, 3.5 hours were for the Deputy to conduct an investigation and prepare a report and 0.17 hours were for the Sergeant to review the report. It should also be noted that while amending its claim in the summer of 2015, the city added 0.39-hour time increment to the second time study conducted by LASD deputies in September 2013 **(Tab 11)**. The city added this time increment because it felt that the report writing time documented by the LASD Deputies was insufficient.

During audit fieldwork, we reviewed both time studies performed to determine the reasonableness and accuracy of the time increments claimed. After discussions with LASD staff, we found the first time study to be inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases only consisting of founded cases of child abuse.

We determined that the second time study was performed contemporaneously by the Deputies who actually performed the claimed activities and included a representative sample of various SCAR investigations. However, during discussions with the Deputies who completed the time study, we determined that one SCAR investigation within the time study included unallowable activities. We found that the case in question, which recorded over six hours more time than the next longest investigation, included activities occurring after the initial SCAR investigation was completed and referred to the LASD Special Victims Unit (SVU) **(Tab 9)**. Furthermore, we determined that the 0.39-hour time increment added by the city two years after the completion of the time study was ineligible

because report writing activity is one of the four activities already included in the city's time study **(Tabs 9 and 11)**.

Upon completion of our review, we determined that the results of the second time study would be appropriate to use, with the exception of the one investigation that included activities occurring after the case was determined to be a substantiated case of child abuse and was referred to the SVU. The average time per case, using the second time study results (less the unallowable hours of the one case), totaled 2.65 hours **(Tab 12)**. Of the total allowable time increment, 2.45 hours were applied to the Deputy position, while 0.20 hours were attributed to the Sergeant position.

To verify this time increment, we interviewed the Deputies responsible for performing ICAN investigations at the LASD Palmdale Station. We conducted time surveys with the Deputies **(Tab 13)** to verify the average time needed to perform SCAR investigations. Activities within the time survey questionnaire included:

- Reviewing SCARs;
- Researching other items;
- Conducting interviews with victims, parents, suspects, and witnesses;
- Inspecting residences;
- Coordinating with SVU;
- Writing incident/crime reports;
- Reviewing reports by supervisors; and
- Clearing cases within the E-SCARS database.

The Deputies' answers on the time survey questionnaires resulted in the time increments ranging from 2.29 hours to 2.71 hours per SCAR investigation **(Tab 13)**. As the average 2.65-hour time increment determined from the second time study fell within this range, we accepted the 2.65-hour time increment and used it within our calculation of allowable costs **(Tabs 12 and 6)**.

Contrary to the city's argument in its IRC, the SCO made no adjustments to the city's time increment for ineligible preliminary investigation activities. Preliminary investigation activities did not have an impact on the SCO's analysis of the allowable time increment per SCAR. The allowable time increments used within the audit report were based on the city's own time study (less the one investigation that included time for activities performed after the initial investigation was completed). We believe the allowable costs determined during the audit should remain unchanged.

Additional Preliminary Investigation Activities

Within its IRC, the city argues that the reduction in the time increment by SCO was due to the exclusion of the following five activities:

1) Reviewing preliminary documents and material to determine if interviews are necessary;

2) Identifying involved parties;

3) Scheduling and setting up interviews;

4) Traveling to meet with parties involved in the investigation; and

5) Inspecting the home to determine living conditions.

The city's assertions are incorrect. As discussed above, the SCO did not make any adjustments to the city's time increment for preliminary investigation activities. Despite making no adjustments for these activities, we disagree with the city's argument that the preliminary activities listed by the city are

eligible for reimbursement under this program. Activity five (Inspecting the home) was included in the SCO's time survey questionnaire **(Tab 13)**; and although this activity may also go beyond the scope of the mandate, the SCO accepted this activity from the time survey questionnaire, as it was immaterial. Furthermore, Form SS 8572 already identifies involved parties **(Tab 14)** making activity two redundant.

We agree that the Deputies perform many activities necessary to complete the child abuse investigations. However, not all activities within the investigation process are allowable for reimbursement, even when they appear reasonably necessary. We believe that the preliminary investigation activities described by the city go beyond the scope of the reimbursable component and, therefore, are unallowable for reimbursement.

Section IV.B.3.1 of the program's parameters and guidelines **(Tab 5)** allow reimbursement of the actual costs incurred to review the initial SCARs, conduct initial interviews with involved parties, and make a report of the findings of those interviews. All of these activities were documented in the LASD time study and are included within the 2.65-hour average calculated during audit fieldwork.

The Commission clarified multiple times in its statement of decision **(Tab 4)** that the activities outside of those listed in the parameters and guidelines are not reimbursable.

The Commission states on page 35 of its December 2013 statement of decision **(Tab 4)**:

> ...interviews with suspect(s), victim(s), and witness(es) conducted by county welfare departments are sufficient to comply with the mandate, and that law enforcement activities are reimbursable only to the same extent. The claimant has requested reimbursement, as discussed above, for much more extensive investigation normally pursued by law enforcement agencies, whether the investigations results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated.....the Commission finds that a patrol officer's (or county probation or county welfare employee's) interview with the child, parents, siblings, witnesses, and/or suspect(s), and preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

The Commission also states on page 33 of its statement of decision **(Tab 4)**:

> ....the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a 'retainable report;' in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute...

The city misinterprets the statement of decision and provides a quote from page 37 in its IRC:

> ....because in-person interview and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate.

The city infers from this quote that all preliminary investigation activities, even if not listed in the parameters and guidelines, should be reimbursable. We disagree. The city is taking the Commission's analysis out of context. The Commission continues on the same page to state that:

> ....the maximum extent under the mandate includes patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, witnesses, and/or suspects, and the reporting of those findings, which may be reviewed by a supervisor, where applicable.

Neither the statement of decision nor parameters and guidelines include as reimbursable costs any other additional investigative activities aside from the ones already identified. The Commission stated on page 30 of its statement of decision that the investigation approved in the test claim is limited to the extent required to complete the Child Abuse Investigation Report (Form SS 8583). All other activities not pled in the original test claim would require a new test claim decision.

Furthermore, as stated previously, the SCO has not reduced the city's claimed time increment per SCAR due to excluding ineligible preliminary activities as argued by the city. Preliminary investigation activities listed in the city's IRC did not have an impact on the SCO's analysis of the allowable time increment per SCAR. The allowable time increments used within the audit report were based on the city's own time study (less the one investigation that included time for activities performed after the initial investigation was completed) **(Tabs 9, 10, 12, 13)**. We believe that the allowable time increment and costs determined during the audit should remain unchanged.

III. DISALLOWANCE OF OVERHEAD/INDIRECT COST

(Finding 3: Unallowable Indirect Costs)

Issue

The SCO determined that the city claimed $509,136 in ineligible indirect costs for the audit period **(Tab 15)**. The SCO concluded that the city claimed unallowable indirect costs because the city inappropriately applied the 10% indirect cost rate to contract service costs. The city misclassified claimed direct costs as salaries and benefits rather than contract services and inappropriately applied indirect cost rates to misclassified direct costs.

In an IRC filed on November 7, 2017, the city stated that it believes that the unallowable indirect costs should be reinstated.

SCO Analysis:

The parameters and guidelines allow claimants to use either a 10% indirect cost rate of direct labor costs, excluding benefits, or prepare an Indirect Cost Rate Proposal (ICRP). For each fiscal year, the city claimed the 10% indirect cost rate and applied it to contract services costs that were incorrectly claimed as direct labor costs. However, the city did not incur any direct labor costs in any fiscal year of the audit period.

The city staff did not perform any of the reimbursable activities listed within the parameters and guidelines. The city contracts with the LASD to perform all law enforcement activities, including activities allowable for reimbursement under this mandated program. Therefore, the city did not incur any direct labor costs for this program; rather, it incurred contract services costs. The city's claiming methodology to classify and compute costs as indirect based on direct labor costs was not appropriate.

We determined the entire amount of indirect costs claimed to be unallowable for the following reasons:

- The city did not incur any direct labor costs to apply the 10% indirect cost rate to, and
- The city's contracted rates included overhead built-in within the billing rates.

City's Response

ISSUE 2:

Disallowance of Overhead/Indirect Cost

The SCO denied the inclusion of the default 10% Indirect Cost Rate Proposal (ICRP) or overhead costs to the City's claim for reimbursement allowed by the claiming instructions. The SCO auditor stated that "there is already adequate overhead included in the contracted county billed hourly rates of the Deputy and Sergeant". They also content that direct labor costs are not claimed – only contract costs, which are not subject to the ICRP.

First the City believes the issue should not be whether the SCO believes there is "adequate" overhead included, but whether the City's ACTUAL overhead costs incurred are being reimbursed. Evidence shows that there was additional overhead both within the contract (Supplemental position purchase such as additional Station Clerks and Sergeants) and Citywide overhead OUTSIDE the contract that justifies the allowance of the default allowable overhead costs claimed.

The Claiming instructions under Indirect Costs state, "Indirect costs (or overhead) are those costs incurred for a common or joint purpose, benefitting more than one program and are not directly assignable to a particular program without efforts disproportionate to the result achieved. Indirect costs may include both (1) the overhead costs for the unit preforming the mandate and (2) the costs of central government services distributed through the central service cost allocation plan and not otherwise treated as direct costs."

The City has attached the Cost Schedules for each year showing the Supplemental costs incurred through the contract as well as has prepared sample ICRPs to show that the default overhead rate of 10% is justified.

The City disagrees with the SCO's contention that "direct labor costs" were not incurred and therefore that precludes them from obtaining reimbursement of actual indirect costs. Direct labor costs have been incurred via contracted employee.

We are happy to report costs in whatever column for form the SCO desires, but believe the city is entitled to fair compensation of all direct and indirect actual costs related to the mandated program.

The contract schedules show that Deputy hourly rates did NOT include all overhead – such as, additional supplemental administrative and support positions purchased (Sergeants, Lieutenants, Office Clerks, etc.), and internal city wide overhead charges are included in the rates. (City wide Cost Plan Costs and other direct charges paid by the city including facility charges.)

The contract language clearly specifies (LA Sheriff Contracts found in Appendix B) that under section 3.0 DEPLOYMENT PERSONNEL.

"3.2 a New SH-AD 575 Deployment of Personnel Form shall be authorized and signed annually…

4.1 For the purpose of performing said general law enforcement services, County shall furnish and supply all necessary labor, supervision, equipment, communication facilities, and supplies necessary to maintain the agreed level of services to be rendered hereunder.

4.2 Notwithstanding the foregoing, the City may provide additional resources for the County to utilize in the performance of the services.

4.3 "….the city shall furnish at its own cost and expense all necessary office space, and the Sheriff shall have authority to negotiate with the city regarding which entity shall pay for furniture and furnishings, office supplies, janitor service, telephone, light, water and other utilities."

4.5 Notwithstanding the foregoing, it is mutually agreed that in all instances where special supplies, stationary or notices, forms and the like must be issued in the name of said City, the same shall be supplied by the City at its own cost and expense."

These sections of the contract demonstrate that the City is indeed incurring substantial additional overhead charges in connection with the provision of law enforcement services in addition to the direct Deputy charges, and this the allowance of the 10% default ICRP or overhead rate is reasonable and justified.

Additional Overhead incurred within the contract:

In the Los Angeles County Sheriff Contract, most overhead charges are included in the cost of each Deputy in the contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.

In addition to this base amount of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require and can afford additional support (such as clerical) or administrative (dedicated Lieutenants, and extra Sergeants or Watch Deputies). Each fiscal year, the City purchased additional supplemental overhead positions through the contract. (See Appendix B).

In some years the cities may be able to afford more direct staff and more overhead items and others years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 12% - 15% (See Appendix B)

Additional Overhead incurred outside of the contract:

In addition to the Cost Plans determined that the City incurred approximately $1 million in City Staff costs related to the management and oversight of the Sheriff's Contract/Public Safety program (or 5% of the total Law Enforcement Contract with the County). This should also be an allowable cost per the Claiming Instructions. (See attached Cost Allocation Plan documentation in APPENDIX B)

These additional overhead costs also include including the donation of 11 acres of land (estimated value of $1.3 million) as well as for city provided infrastructure improvements associated with the construction of the Palmdale Sheriff's Station in 2004 (See Appendix B)

SCO's Comments

The city is disputing the SCO's adjustment of the total indirect costs claimed, computed as the default 10% indirect cost rate that the city incorrectly applied to claimed contract services costs that it incorrectly classified as salaries. The city believes the city incurred additional overhead "within the contract" and "outside the contract" with the LASD that should justify the indirect costs claimed. The city has not provided any additional documentation since our final audit report was issued. The SCO responded to this same issue in our final audit report (**Exhibit K**).

The city states that, in denying the indirect costs claimed, the SCO auditor stated "there is already adequate overhead included." We disagree with this statement. The SCO did not validate or attest to the adequacy of indirect costs already included within the contract rates. However, the auditor did state that the LASD's Contract Law Enforcement Bureau reported that overhead costs were already built into the contract rates paid by the contract cities.

The city of Palmdale contracts with the LASD to perform all law enforcement activities (**Exhibit D**). The contracted services provided by the LASD also include the activities claimed by the city for this mandated program. The city's staff did not perform any of the reimbursable activities claimed during the audit period and the city did not incur any payroll costs for this program. Rather, the city incurred contract services costs. The SCO verified and did not adjust the contract rates claimed by the city. The

city's contract hourly rates, reported in the city's amended claims **(Exhibits L-X and Tab 3)**, were deemed allowable without adjustments. The SCO used the claimed contract rates to compute allowable direct costs. The contract rates include the salaries and benefits of contract employees along with overhead expenses per the LASD's Contract Law Enforcement Bureau's Cost Matrix **(Tab 16)**.

The city calculated claimed costs by multiplying the contract rates **(Exhibit E)** of each contracted position by the time increment of each activity. All allowable activities claimed for this program were performed by the Deputy and Sergeant staff of the local station of the LASD. The city claimed direct costs as salaries rather than contract services. Claimed indirect costs were determined by applying a 10% indirect cost rate to the total amount of costs claimed in the salaries cost column for all fiscal years claimed.

The parameters and guidelines (section V–Claim Preparation and Submission) state that claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an ICRP if the indirect cost rate claimed exceeds 10% **(Tab 5)**. The city elected to use the first option, and claim 10% of direct labor, excluding fringe benefits. However, the city did not incur any payroll or direct labor costs. All direct costs claimed by the city were, in fact, contract service costs that included salaries, benefits, and overhead costs in the claimed rates. Therefore, the indirect costs claimed by the city were determined to be unallowable for reimbursement.

The city continues to argue that the city incurs direct salary costs (via contracted employees), as well as additional overhead "within" and "outside" of its contract with the LASD, that should be reimbursable. As support, the city created sample Indirect Cost Rate Proposals (ICRPs) for FY 2006-07 through FY 2012-13 **(Exhibit F)**. The city did not provide ICRPs for FY 1999-00 through FY 2005-06. The city provided its ICRPs to show additional overhead costs that it asserts should be reimbursable. However, the city is asking for the restoration of the 10% rate claimed and not the indirect cost rates based on the proposed ICRPs. Nevertheless, we will respond to the city's argument concerning the indirect costs within the submitted ICRP samples.

Within its sample ICRPs, the city proposes indirect cost rates by computing a ratio of "allowable" indirect costs to "allowable" direct costs. The city includes contract services costs of a number of LASD positions, FY 2013-14 projected city overhead costs allocated to the city's Public Safety Department, and land costs as indirect costs. For direct costs, the city includes the total amount of contract service costs with the LASD less the amounts assigned as indirect costs on its ICRPs. In addition to the fact that the city does not incur any salary costs for performing program activities, the SCO also disagrees with the composition of the city's proposed ICRPs.

Contract Services within LASD Contract

Each fiscal year of the city's contract with LASD, the city purchases a number of LASD positions (Deputies, Sergeants, Lieutenants, Station Clerks, etc.) as seen in the contract schedules **(Exhibit E)**. These positions selected by the city each year represent actual direct contract service costs to the city. During a review of the city's time studies and discussions with LASD and city personnel, only two positions (56-hour Deputy and Sergeant) were identified as being involved in performing mandated activities. The costs of those two positions were correctly identified as direct costs within the city's claims and proposed ICRPs. However, the city identifies additional direct contract service costs as indirect costs within each sample ICRP. Furthermore, the city identifies all Sergeant positions as indirect costs within its ICRPs despite the costs of the Sergeant position being claimed as direct cost in the city's claims.

The city argues that the contract schedules support the fact that the claimed hourly rates do not include overhead for the Sergeant, Lieutenant, and Office Clerk positions. However, the LASD's Contract Law Enforcement Bureau contradicts this argument. The LASD provided its Cost Matrix for FY 2014-15 (the only fiscal year available for our review at the time of the audit). The Cost Matrix **(Tab 16, page**

1) details each of the individual costs that comprise the contract rates for Deputy position found within the annual contract schedules.

The Cost Matrix provided by the LASD shows that of 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 other support costs include a number of administrative costs including, but not limited to:

- Salaries and Benefits for the Sergeant, Lieutenant, Captain, and Clerical/Administrative positions;
- Services and Supplies;
- Administrative Support; and
- Patrol Support.

The city is attempting to justify the use of direct contract costs as indirect costs to receive reimbursement for overhead costs that are already included in the contract service rates claimed. If allowed, this would result in a duplication of costs claimed by the city.

Additional Overhead Incurred Outside of the Contract

In addition to the direct contract service costs, the city also includes costs allocated to the Public Safety Department from the city's FY 2013-14 cost allocation plan and the cost of land donated by the city under the indirect costs column in its proposed ICRPs.

Land Donation

The city included $300,000 as indirect costs within its ICRPs for the donation of land and infrastructure improvements. However, the program's parameters and guidelines and OMB Circular-87 **(Tab 17)** state that these costs should not be included within the city's ICRP indirect costs.

Section V (B) of the parameters and guidelines states **(Tab 5)**:

> If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B).

2 CFR Part 225, Appendix B.12.a states **(Tab 17)**:

> Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of recipient, are unallowable.

City Staff Costs – City Allocation Plan

The city included $1,001,171 as indirect costs within each of the proposed ICRPs for the city-wide salaries allocated to the city's Public Safety Department. The city obtained the salary cost figure from the city's FY 2013-14 Cost Allocation Plan **(Exhibit G)**. This salary cost figure is inappropriate for the city to include in its proposed ICRPs for the following reasons:

- No city employee, including staff within the Public Safety Department, performs any activities claimed. Thus, the city does not incur any salary costs (direct or indirect) for this program, as the program activities are performed by the LASD staff.

- The city is using figures from the FY 2013-14 Cost Allocation Plan as indirect costs for the ICRPs proposed for FY 2006-07 through FY 2012-13.

- The city includes no direct costs of the Public Safety Department in its proposed ICRPs, with the exception of the LASD contract service costs. However, the city includes the total amount of costs allocated to Public Safety Department in the Cost Allocation Plan as indirect costs.

Based on the information provided, we believe the indirect cost adjustment determined during the audit should remain unchanged. We disagree with the city for the following reasons:

- The city did not incur any direct labor costs to which to apply the 10% indirect cost rate;
- The city claimed direct contract service rates that included overhead already built-in; and
- The city proposed an ICRP methodology that included ineligible costs to support its assertions that the city incurred additional indirect costs in excess of 10% rate claimed.

IV. CONCLUSION

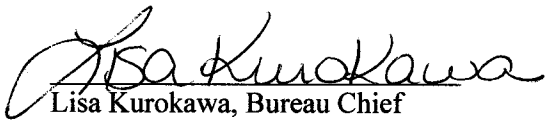
The SCO audited the City of Palmdale's claims for costs of the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports program (Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by 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); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)) for the period of July 1, 1999, through June 30, 2013. The city claimed $5,600,497 for the mandated program. Our audit found that $2,961,652 is allowable, and $2,638,845. The costs are unallowable primarily because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs.

The Commission should find that: (1) The SCO correctly reduced the city's FY 1999-2000 claim by $133,762; (2) the SCO correctly reduced the city's FY 2000-01 claim by $145,875; (3) the SCO correctly reduced the city's FY 2001-02 claim by $158,527; (4) the SCO correctly reduced the city's FY 2002-03 claim by $171,469; (5) the SCO correctly reduced the city's FY 2003-04 claim by $185,144; (6) the SCO correctly reduced the city's FY 2004-05 claim by $188,686; (7) the SCO correctly reduced the city's FY 2005-06 claim by $203,147; (8) the SCO correctly reduced the city's FY 2006-07 claim by $241,204; (9) the SCO correctly reduced the city's FY 2007-08 claim by $281,692; (10) the SCO correctly reduced the city's FY 2008-09 claim by $260,679; (11) the SCO correctly reduced the city's FY 2009-10 claim by $282,577; (12) the SCO correctly reduced the city's FY 2010-11 claim by $204,913; (13) the SCO correctly reduced the city's FY 2011-12 claim by $92,654; and (14) the SCO correctly reduced the city's FY 2012-13 claim by $88,516.

V. CERTIFICATION

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

Executed on February 22, 2018, at Sacramento, California, by:



Lisa Kurokawa, Bureau Chief
Division of Audits
State Controller's Office

Tab 3

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

State Controller Use Only

(19) Program Number: 00358 — Program 358

(20) Date Filed ___/___/___

(21) LRS Input ___/___/___

(01) Claimant Identification Number	9819620	(22) FORM 1, (04) A.1.g	
(02) Claimant Name	City of Palmdale	(23) FORM 1. (04) A.2.g	
Mailing Address	38300 N Sierra	(24) FORM 1, (04) B.1.g	
Street Address or P.O. Box		(25) FORM 1,(04.1) g	82999
City	Palmdale	(26) FORM 1,(04) B.2.f.1) g	
State CA	Zip Code 93550	(27) FORM 1, (04.2) g	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated ☐	(09) Reimbursement X	(28) FORM 1, (04) B.3.a. g
			(29) FORM 1, (04) B.3.b. g
	(04) Combined ☐	(10) Combined ☐	(30) FORM 1, (04) B.4. g
			(31) FORM 1, (04) B.5. g
	(05) Amended ☐	(11) Amended ☐	(32) FORM 1, (04) B.6. g
			(33) FORM 1, (06) 10
			(34) FORM 1, (07) 8300
			(35) FORM 1, (09)

Fiscal Year of Cost	(06)	(12) 2012-13	(36) FORM 1, (10)
Total Claimed	(07)	(13) $91,299	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $91,299	
Due from State	(08)	(17) $91,299	
Due to State	(09)	(18)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative — **Date**

Karen Johnston — Date Signed 7/3/2014

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	*(916) 939-7901*	*AChinnCRS@aol.com*

New 3/14 — Form FAM-27

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement [X]	2012-13

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	732

Direct Costs — Object Accounts

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2 a. Accept & refer reports when lacking jurisdiction	$469					$469
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$82,530					$82,530
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$82,999					$82,999
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report						
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$82,999					$82,999

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$8,300
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$91,299

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$91,299**

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale (02) Fiscal Year Costs Were Incurred: 2012-13

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

A. One-Time Costs

☐ Update Policies and Procedures & develop ICAN due process procedures

☐ Develop training to implement ICAN requirements

B. On-Going Costs

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)

2. Reporting Between Local Departments

☒ a. Accept & refer abuse report when a dept. lacks jurisdiction

☐ b. Cross-rept from Co. Welfare to law enforcement

☐ c. Cross-report from Law Enforcement to Co Welfare &DA

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written report to licensing agency

f. Additional cross reporting in cases of child death

☐ 1) Police/Sheriff cross report all cases of child death to Co. Welfare

f. Additional cross-reporting in cases of death

2. County welfare department

☐ i. Cross report death cases to law enforcement

☐ ii. Create a record in the CWS.CMS system

☐ iii, Enter info in CWS/CMS if death not abuse

3. Reporting to DOJ

☐ a. Complete investigation to prepare a report

☐ b. Prepare/submit report for substantiated cases

☐ 4. Notify abuser they are reported to CACI

☐ 5. Mandated 8 yr record retention

☐ 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy Transfer a call electronically or immediiately refer the case to an agency with proper jursidiction.	$122.07		3.84	$469					$469
(05) Total			3.84	$469					$469

MANDATED COSTS
(ICAN) INVESTIGATION REPORTS
CLAIM SUMMARY

FORM AA-2

(01) Claimant: City of Palmdale (02) Fiscal Year Costs Were Incurred: 2012-13

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

A. One-Time Costs

- [ ] Update Policies and Procedures & develop ICAN due process procedures
- [ ] Develop training to implement ICAN requirements

B. On-Going Costs

- [ ] 1. Distribute Suspected Child Abuse Rpt Form (SS 8572)
- 2. Reporting Between Local Departments
  - [ ] a. Accept & refer abuse report when a dept. lacks jurisdiction
  - [ ] b. Cross-rept from Co. Welfare to law enforcement
  - [X] c. Cross-report from Law Enforcement to Co Welfare &DA
  - [ ] d. Receipt of cross report by DA
  - [ ] e. Report by phone & send written report to licensing agency
  - f. Additional cross reporting in cases of child death
    - [ ] 1) Police/Sheriff cross report all cases of child death to Co. Welfare
  - f. Additional cross-reporting in cases of death
    - 2. County welfare department
      - [ ] i. Cross report death cases to law enforcement
      - [ ] ii. Create a record in the CWS.CMS system
      - [ ] iii, Enter info in CWS/CMS if death not abuse
    - 3. Reporting to DOJ
      - [ ] a. Complete investigation to prepare a report
      - [ ] b. Prepare/submit report for substantiated cases
  - [ ] 4. Notify abuser they are reported to CACI
  - [ ] 5. Mandated 8 yr record retention
  - [ ] 6. Provide due process procedures to CACI

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy	$122.70		542.90	$66,614					$66,614
Sergeant	$108.72		146.40	$15,917					$15,917
Report to the appropriate County Department and/or the District Attorney's Office as mandated.									
(05) Total			689.30	$82,530					$82,530

Tab 4

STATE OF CALIFORNIA
COMMISSION ON STATE MANDATES
980 NINTH STREET, SUITE 300
SACRAMENTO, CA 95814
PHONE: (916) 323-3562
FAX: (916) 445-0278
E-mail: csminfo@csm.ca.gov

December 16, 2013

Mr. Ed Jewik
County of Los Angeles,
Auditor-Controller's Office
500 West Temple Street, Room 603
Los Angeles, CA 90012-2766

And Affected State Agencies and Interested Parties (See Mailing List)

RE: Statement of Decision and Parameters and Guidelines
Interagency Child Abuse and Neglect Investigation Reports, 00-TC-22
Penal Code Sections 11165. 9 et al.
County of Los Angeles, Claimant

Dear Mr. Jewik:

On December 6, 2013, the Commission on State Mandates adopted the statement of decision and parameters and guidelines on the above-entitled matter.

Please contact Heidi Palchik at (916) 323-3562 if you have any questions.

Sincerely,

Heather Halsey
Executive Director

j:\mandates\2000\tc\00-tc-22 (ican)\correspondence\ps&gssodadopttrans.docx

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES:
Penal Code Sections 11165.9, 11166,11166.2, 11166.9,[1] 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916
California Code of Regulations, Title 11, Section 903 (Register 98, No. 29)[2]
"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)
Period of reimbursement begins July 1, 1999, or later for specified activities added by subsequent statutes. Reimbursement ends for specified activities on January 1, 2012.

Case No.: 00-TC-22

Interagency Child Abuse and Neglect Investigation Reports

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(*Adopted December 6, 2013*)

(*Served December 16, 2013*)

STATEMENT OF DECISION

The Commission on State Mandates (Commission) adopted this statement of decision and parameters and guidelines during a regularly scheduled hearing on December 6, 2013.

[1] Renumbered at 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.

Ed Jewik appeared on behalf of the claimant, the County of Los Angeles. Michael Byrne and Kathleen Lynch appeared on behalf of the Department of Finance.

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the parameters and guidelines and statement of decision by a vote of 7-0.

I. SUMMARY OF THE MANDATE

These proposed parameters and guidelines pertain to the *Interagency Child Abuse and Neglect Investigation Reports* (ICAN) test claim, 00-TC-22, adopted December 6, 2007. Based on the filing date of the test claim, the period of reimbursement begins on July 1, 1999, or later for specified activities added by subsequent statutes. Some of the activities end as of January 1, 2012, due to a subsequent change in law.

The test claim addresses amendments to the Child Abuse and Neglect Reporting Act (CANRA). The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The Commission found that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, and 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903 as added by Register 98, No. 29, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

> ***Distributing the Suspected Child Abuse Report Form:***
>
> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)[3]

[3] As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958.

Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)[4]

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)[5]
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[6]

---

[4] As added by Statutes 2000, chapter 916, operative January 1, 2001.

[5] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[6] *Ibid.*

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

  This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)[7]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[8]

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

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)[9]

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[7] *Ibid.*

[8] *Ibid.*

[9] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)[10]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)[11]

Receipt of Cross-Reports by District Attorney's Office:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subds. (h) and (i), now subds. (j) and (k).)[12]

Reporting to Licensing Agencies:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the

[10] *Ibid.*

[11] *Ibid.*

[12] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)[13]

Additional Cross-Reporting in Cases of Child Death:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[14]

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[15]
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[16]
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[17]

Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the

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[13] As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

[14] As amended by Statutes 1999, chapter 1012, operative January 1, 2000. This code section has since been renumbered as Penal Code section 11174.34, without amendment, by Statutes 2004, chapter 842.

[15] *Ibid.*

[16] *Ibid.*

[17] *Ibid.*

state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [18]

- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [19]

Notifications Following Reports to the Child Abuse Central Index

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)[20]
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)[21]

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[18] Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Regulation as added by Register 98, No. 29.

[19] *Ibid.*

[20] As amended by Statutes 1997, chapter 842, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

[21] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996,

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)[22]

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)[23]

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)[24]

Any city or county law enforcement agency, county probation department, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

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chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

[22] *Ibid.*

[23] As amended by Statutes 1997, chapter 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. This subdivision was renumbered by Statutes 2004, chapter 842.

[24] *Ibid.*

Record Retention

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[25]

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[26]

The Commission found that requirements imposed on individuals, termed "mandated reporters," are not unique to government, but rather are generally applicable to all persons described in the statute. Mandated reporters, including physicians, teachers, social workers, law enforcement personnel, and members of a number of other professions, are required to report to "an agency specified in section 11165.9," whenever the mandated reporter knows or reasonably suspects that a child has been the victim of abuse or severe neglect.[27] These requirements are imposed upon individuals by virtue of their vocation and professional training, irrespective of whether they are employed by local government. Therefore, as discussed in the test claim statement of decision, those requirements do not constitute a state-mandated new program or higher level of service.[28] Additionally, some duties found in the test claim statutes are not new, or are otherwise excluded from reimbursement, pursuant to the Commission's findings in the test claim statement of

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[25] As amended by Statutes 1997, chapter 842.

[26] *Ibid.*

[27] Penal Code section 11166(a) (Added by Stats. 1980, ch. 1071. Amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, ch. 269; Stats. 1988, ch. 1580; Stats. 1990, ch. 1603 (SB2669); Stats. 1992, ch. 459 (SB1695); Stats. 1993, ch. 510 (SB665); Stats. 1996, ch. 1080 (AB295); Stats. 1996, ch. 1081 (AB3354); Stats. 2000, ch. 916 (AB1241); Stats. 2001, ch. 133 (AB102); Stats. 2002, ch. 936 (AB299); Stats. 2004, ch. 823 (AB20); Stats. 2004, ch. 842 (SB1313); Stats. 2005, ch. 42 (AB299); Stats. 2005, ch. 713 (AB776); Stats. 2006, ch. 701 (AB525); Stats. 2007, ch. 393 (AB673); Stats. 2010, ch. 123 (AB2380); Stats. 2012, ch. 728 (SB71); Stats. 2012, ch. 517 (AB1713); Stats. 2012, ch. 521 (AB1817)).

[28] See *County of Los Angeles v. State* (1987) 43 Cal.3d 46, at p. 56.

decision. Furthermore, maintaining the Child Abuse Central Index (CACI), and other duties imposed upon the Department of Justice, are not reimbursable activities because they affect state government, rather than local government.

But the duties imposed on city and county law enforcement agencies, county welfare departments, and county probation departments, where authorized, to receive reports from mandated reporters of suspected child abuse; to refer those reports to the correct agency when the recipient agency lacks jurisdiction; to cross-report to other local agencies with concurrent jurisdiction and to the district attorneys' offices; to report to licensing agencies; to make additional reports in the case of a child's death from abuse or neglect; to distribute the standardized forms to mandated reporters; to investigate reports of suspected child abuse to determine whether to report to the Department of Justice; to notify suspected abusers of listing in the Child Abuse Central Index; and to retain records, as specified, *are* unique to local government, and were determined to constitute a reimbursable state-mandated program pursuant to article XIII B, section 6 of the California Constitution. A small number of activities were also approved for county licensing agencies and district attorneys' offices, as provided.

II. PROCEDURAL HISTORY

The test claim was filed on June 29, 2001, by the County of Los Angeles (claimant), and was partially approved by the Commission on December 6, 2007, by a vote of 7 to 0.[29]

The adopted statement of decision was issued December 19, 2007, with instructions for the claimant to file proposed parameters and guidelines within 30 days. The claimant submitted proposed parameters and guidelines on January 14, 2008. On December 2, 2008, the claimant requested a prehearing conference on the draft parameters and guidelines. Pursuant to the prehearing on December 11, 2008, the parties agreed that they would develop a reasonable reimbursement methodology (RRM) and submit the proposal to the Commission by April 1, 2009. On March 10, 2009, the claimant submitted a request for a second prehearing. Pursuant to the second prehearing, Commission staff issued proposed schedules for the parties resulting in a tentative hearing date between September 2009 and January 2010. When the claimant failed to submit the proposed RRMs for addition to the parameters and guidelines within the proposed schedules, Commission staff warned, in a letter dated August 19, 2009, that "if a proposed reimbursement methodology is not submitted by September 1, 2009," the Commission would proceed in adopting an actual cost parameters and guidelines at the December 2009 hearing. The claimant requested a third prehearing, which was set for October 29, 2009. At the third prehearing, it was determined that the initial proposed parameters and guidelines did not describe the reimbursable activities consistently with the surveys that were being circulated to evaluate costs and form the proposed unit rate RRMs. As a result, the claimant submitted revised proposed parameters and guidelines, on January 28, 2010, attempting to describe the reimbursable activities more in line with the information requested in the surveys.

On March 11, 2010, the Department of Social Services (CDSS) requested an extension of time to file comments on the revised proposed parameters and guidelines. On March 12, 2010, the State Controller's Office (SCO) requested an extension of time to file comments on the revised proposed parameters and guidelines. On March 18, 2010, CDSS submitted written comments on

[29] Exhibit A, Test Claim Statement of Decision, at pp. 1-2; 21-38.

the revised proposed parameters and guidelines.[30] On March 30, 2010 the Department of Finance (DOF) submitted written comments on the revised proposed parameters and guidelines.[31] On April 1, 2010, SCO submitted written comments on the revised proposed parameters and guidelines.[32] On May 18, 2010, the claimant submitted rebuttal comments and a second revised proposed parameters and guidelines.[33]

On March 12, 2013, Commission staff issued a draft proposed statement of decision and parameters and guidelines.[34] On March 20, 2013, the claimant requested an extension of time to file comments, from April 2, 2013 to May 2, 2013, and a postponement of the hearing date from April 19, 2013 to May 24, 2013. The request for extension and postponement was granted for good cause. On March 27, 2013 the SCO filed comments on the draft proposed statement of decision and parameters and guidelines.[35] On April 17, 2013, the claimant filed comments on the draft proposed statement of decision and parameters and guidelines.[36] On April 19, 2013, DOF filed a request for extension and postponement, which was granted for good cause on April 22, 2013, extending time to file comments until June 7, 2013, and setting the matter for hearing on July 26, 2013.

On June 7, 2013, DOF submitted comments on the draft proposed statement of decision, suggesting that Proposition 30, adopted by the voters in 2012, might have an impact on the Commission's findings regarding costs mandated by the state.[37] On June 10, 2013, CDSS submitted comments on the draft proposed statement of decision, requesting that the Commission consider the potential impact of Proposition 30 and the 2011 Realignment legislation.[38]

On June 14, 2013, Commission staff issued a request for comments and additional briefing addressing the 2011 Realignment Legislation and Proposition 30, and the possible impacts on existing public safety-related mandates, such as the *ICAN* program.[39] On July 8, 2013, DOF

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[30] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines.

[31] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines.

[32] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines.

[33] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

[34] Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines.

[35] Exhibit J, SCO Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[36] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[37] Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[38] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[39] Exhibit N, Commission Request for Comments on New Substantive Issue.

requested an extension of time to file comments and postponement of the hearing to the December 6, 2013 hearing, which was granted for good cause.[40] The parties and interested parties submitted comments in response to Commission staff's request on September 3 and 5, 2013.[41, 42,43]

III. POSITION OF THE PARTIES

A. Claimant's Position and Proposed Parameters and Guidelines

The claimant's revised proposed parameters and guidelines offered a combination of actual cost reimbursement for some activities and standard times-based RRMs for others. In response to agency comments, the claimant submitted rebuttal comments and a *second revised* proposed parameters and guidelines, which introduced a "streamlined three-tiered classification of required investigations,"[44] but otherwise made no changes to the prior revised proposed parameters and guidelines. For that reason, both the revised proposed parameters and guidelines and the second revised proposed parameters and guidelines are analyzed below.

The claimant proposes actual cost reimbursement for most activities expressly approved in the statement of decision, and most activities alleged to be reasonably necessary to complete those activities, including a number of case-specific investigative activities and costs, such as polygraph testing, DNA testing, medical examinations, and other evidence-gathering activities. In addition, the claimant proposes standard time RRMs for the following repetitive activities:

- For law enforcement to complete an investigation of suspected child abuse to determine whether a report is unfounded, substantiated or inconclusive: multiple standard time RRMs are proposed by the claimant based upon the level of investigation required in each case;[45] and
- For county welfare departments to complete certain reports and comply with specified notice requirements.[46]

The activities proposed for reimbursement by the claimant are based on declarations in the record detailing the procedures that Los Angeles County Sheriff's Department employs to investigate reports of suspected child abuse. The standard times were developed on the basis of survey information collected from Los Angeles County Sheriff's Department personnel, and

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[40] Exhibit O, DOF Request for Extension and Postponement.

[41] Exhibit P, CSAC Response to Commission Request for Comments.

[42] Exhibit Q, County of LA Response to Commission Request for Comments.

[43] Exhibit R, DOF Response to Commission Request for Comments.

[44] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 6.

[45] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 14-18.

[46] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

provide reimbursement for repetitive activities conducted by law enforcement agencies when inquiring into reports of suspected child abuse. Standard time RRMs are proposed for three levels of investigations, based on the progress of the investigation, Level 1 being the lowest level.

In cases in which the report is facially inaccurate, or where a preliminary investigation results in a finding that no abuse has occurred, standard times are proposed for the recordkeeping and investigative activities necessary to receive and track the report, and to decide not to forward the report to DOJ; these cases are described as levels 1 and 2, and include receiving and reviewing the initial report, and, where necessary, tasking a patrol officer to conduct interviews and preliminary investigation, concluding with closure of the case, which includes supervisory review.[47] Cases in which some evidence is adduced that necessitates further investigation are categorized as level 3 investigations. Level 3 includes follow-up interviews conducted by a "Child abuse investigator," conducting a background check on the suspect(s), conferring with social services, and writing additional reports, including the CACI report required for DOJ.[48] The claimant proposes applying one of the standard times to each category of case, as reported by each eligible claimant, and multiplying the standard times by the hourly pay rates for each law enforcement agency.

The standard times RRMs proposed for county welfare agencies to prepare and submit certain reports and satisfy certain notice requirements were developed on the basis of information from CDSS detailing the procedures required of individual county welfare agencies, and surveys of eligible agencies in Los Angeles County taken to determine how much time is spent on each activity. The standard times are proposed for the completion of the Child Abuse Summary Report form, the Suspected Child Abuse Report form, the Notice of Child Abuse Central Index Listing form, filing copies of the forms, and responding to Department of Justice requests. The standard times are proposed to be applied to the number of these activities completed, multiplied by the hourly pay rates for eligible county welfare departments. The proposed RRMs are silent regarding reimbursement for probation departments that may perform some of the activities proposed for the RRMs.

In response to the draft proposed statement of decision issued March 12, 2013, the claimant submitted rebuttal comments and declarations in support. The claimant continues to stress that the scope of investigation for which reimbursement is required includes regulations put in place by DOJ *after the test claim decision*, which require a full investigation, including gathering and preserving evidence. The claimant argues that these activities should therefore be reimbursable. In the additional declarations submitted by the claimant, each declarant expressed a belief that *all investigative activities and steps necessary to complete an investigation* must be reimbursed.[49] In addition, the claimant continues to argue for reimbursement for annual training of "ICAN

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[47] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 15-16.

[48] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

[49] Exhibit K, Claimant's Comments on Draft Proposed Parameters and Guidelines.

staff" and reimbursement for developing and updating software and computer systems to track and process child abuse reports.[50]

In response to Commission staff's request for comments on the realignment issue, the claimant argued that "the ICAN statutes are not funded by the 2011 Realignment Legislation" and therefore article XIII, section 36 had no effect on mandate reimbursement for the ICAN activities.[51]

B. CDSS Position

CDSS urges the Commission to reject claimant's proposed parameters and guidelines, including the proposed law enforcement RRM, "because the activities described in it are not related to or required by CANRA." CDSS argues at length that CANRA does not give rise to any affirmative duty to investigate child abuse, and that in any event the investigative activities called for in the claimant's revised proposed parameters and guidelines reach deep into the realm of criminal investigative activities. CDSS argues that local law enforcement has a responsibility to investigate suspected child abuse, but that responsibility is not grounded in the provisions of CANRA. CDSS does not discuss the county welfare standard times and the activities involved in its comments, addressing only the activities and proposed standard times for law enforcement.[52]

On June 10, 2013, CDSS filed comments on the draft staff analysis, in which CDSS concludes that the draft parameters and guidelines "appear appropriate and reasonable, and the California Department of Social Services supports them." With respect to offsetting revenues, CDSS asserts that counties receive "significant state funding for the activities of social workers," and that a 1991-1992 realignment of Child Welfare Services Programs (AB 948) constitutes a potential offset. CDSS also declares that "[w]e also would expect the Commission to consider the implications of the [2011] realignment agreements' statutory and constitutional changes in any reimbursable cost estimates beyond 2011."[53]

C. DOF Position

DOF opposes the adoption of the claimant's revised proposed parameters and guidelines on the ground that "the proposed RRM inappropriately includes the totality of its law enforcement response to reports of child abuse, and all activities leading up to a full criminal prosecution." DOF argues that "the activities in levels 3, 4, and 5 are not requirements of CANRA but a more extensive investigation needed for the criminal justice system to apprehend and prosecute a criminal and therefore should not be reimbursable." DOF urges instead that "only those activities directly related to an investigation conducted to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive, should be reimbursable."[54]

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[50] *Ibid.*

[51] Exhibit Q, Claimant's Response to Commission Request for Comments.

[52] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 1.

[53] Exhibit M, CDSS Comments on Draft Proposed Parameters and Guidelines.

[54] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 1.

On June 7, 2013, DOF submitted comments on the draft proposed parameters and guidelines, stating, "[g]enerally we have no concerns with the reimbursable activities as they appear to be consistent with the statement of decision." However, DOF did suggest that the 2011 realignment would impact not only the scope of costs mandated by the state, but the extent to which the activities themselves are mandated.[55]

DOF responded to Commission staff's request for comments on the realignment issue, concluding, "[a]fter deliberating the questions, as well as the ICAN activities[,]" that "the approved activities under the ICAN statutes are reimbursable under the law."[56] DOF stated that it "does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government," and therefore article XIII, section 36 is not applicable to the ICAN activities.[57]

D. SCO Position

The SCO states that "the activities specified in Section IV B [Reimbursable Activities] do not clearly identify the mandated activities in the Statement of Decision adopted by the Commission on December 19, 2007." SCO requests that the activities to which the standard time RRMs will apply be correlated to the reimbursable activities specified in the statement of decision. SCO also suggests that the activities should be segregated between one-time and on-going activities. And, SCO recommends that only an RRM rate or actual cost methodology be applied to each activity, not "a combination of actual cost and or standard cost methodologies," as proposed in the claimant's revised proposed parameters and guidelines.[58] On March 27, 2013, the SCO submitted comments on the draft proposed statement of decision, in which it recommended "no changes."[59]

IV. COMMISSION FINDINGS

Commission staff has reviewed the claimant's proposed parameters and guidelines and comments received. Non-substantive, technical changes, for purposes of clarification, consistency, and conformity to the statement of decision and statutory language have been made, and are not addressed in this analysis. The following analysis addresses only substantive changes to the activities approved in the statement of decision, and to the claimant's proposed parameters and guidelines, and incorporates changes to the parameters and guidelines proposed by the parties, where appropriate. The analysis also addresses whether the evidence in the record supports the adoption of the proposed RRMs.

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[55] Exhibit L, DOF Comments on Draft Proposed Parameters and Guidelines.

[56] Exhibit R, DOF Response to Commission Request for Comments, at pp. 1-2.

[57] *Ibid.*

[58] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at pp. 1-2.

[59] Exhibit J, SCO Comments on Draft Proposed Statement of Decision.

A. Substantive Changes in Law Affecting the Period of Reimbursement for Some Activities (Section III. of Proposed Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later, as specified, for statutes effective after July 1, 1999.

Here, the period of reimbursement must also take account of the subsequent amendments made to the test claim statutes that ended, or limited, some of the reimbursable activities. Statutes 2011, chapter 468 (AB 717) amended Penal Code section 11169 to provide, in pertinent part:

> (a) An agency specified in Section 11165.9 shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect that is *determined to be substantiated*, other than cases coming within subdivision (b) of Section 11165.2. An agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is *substantiated*, as defined in Section 11165.12. If a report has previously been filed which subsequently proves to be not substantiated, the Department of Justice shall be notified in writing of that fact and shall not retain the report. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. An agency specified in Section 11165.9 receiving a written report from another agency specified in Section 11165.9 shall not send that report to the Department of Justice.
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> (b) On and after January 1, 2012, a police department or sheriff's department specified in Section 11165.9 shall no longer forward to the Department of Justice a report in writing of any case it investigates of known or suspected child abuse or severe neglect.
>
> (c) At the time an agency specified in Section 11165.9 forwards a report in writing to the Department of Justice pursuant to subdivision (a), the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI).The notice required by this section shall be in a form approved by the Department of Justice. The requirements of this subdivision shall apply with respect to reports forwarded to the department on or after the date on which this subdivision becomes operative.[60]

Prior to the 2011 amendment, this section required agencies specified in section 11165.9[61] to forward to DOJ, after investigation, reports of suspected child abuse or neglect that were

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[60] Penal Code section 11169 (Stats. 2011, ch. 468 (AB 717)) [emphasis added].

[61] Penal Code section 11165.9 lists the agencies to which the remaining sections of the Child Abuse and Neglect Reporting Act apply: city and county police and sheriff's departments, except school district police or security departments; county welfare departments; and county probation

determined to be "not unfounded."[62] By changing the requirement from those cases that were "not unfounded," to only those that are "substantiated," the amended section now excludes an "inconclusive" case, meaning that forwarding to DOJ "inconclusive" reports of suspected child abuse or neglect is no longer reimbursable as of the effective date of the amendment, January 1, 2012.[63]

The new section also provides that law enforcement agencies "shall no longer" forward reports of suspected child abuse to DOJ, even if those reports are substantiated. Therefore, for law enforcement agencies only, reimbursement for forwarding reports of suspected child abuse to DOJ is no longer mandated as of January 1, 2012. This change was intended, in part, to provide cost savings to the state by limiting the mandate, including ending reimbursement for all law enforcement investigations required to satisfy the reporting requirements.[64] However, AB 717 did not change any other statutory or common law requirements imposed upon police officers, as mandated reporters, to investigate child abuse pursuant to Penal Code section 11166. The Commission, in its statement of decision on the test claim, specifically found that section 11166 did not impose a reimbursable mandate on local government since the duty of a mandated reporter is not unique to government.[65] Therefore, beginning January 1, 2012, for law enforcement only, the activity of investigating child abuse, for purposes of preparing the report to DOJ, is no longer a reimbursable activity.

Note also that subdivision (c) requires that "At the time an agency specified in Section 11165.9 forwards a report [to DOJ]...the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI)." Because this notice requirement is triggered by the report forwarded to DOJ, and law enforcement agencies are no longer required to forward reports to DOJ pursuant to section 11169(b), law enforcement agencies are also no longer are required to notify the suspected child abuser that he or she has been listed in CACI, at the time a report is forwarded. And, because

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departments where designated by the county to receive reports of suspected child abuse from mandated reporters. (Stats. 2000, ch. 916).

[62] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Code of Regulations, Title 11, section 903 (Register 98, No. 29); "Child Abuse Investigation Report" Form SS 8583.

[63] Penal Code section 11169 (As amended by Stats. 2011, ch. 468 (AB 717)).

[64] See Exhibit X, AB 717 Senate Committee Analysis ["By deleting the requirement to report inconclusive reports, as well as limiting CACI reporting agencies to child welfare and probation departments, the provisions of this bill will result in future state-reimbursable cost savings due to reduced mandated reporting workload on local reporting agencies"].

[65] See e.g. *Alejo v. City of Alhambra*, 75 Cal.App.4th 1180, addressing the duty of a law enforcement officer, as a mandated reporter, to investigate alleged child abuse reported to the officer; see also 11165.14, addressing the duty of law enforcement to investigate a child abuse complaint filed by a parent or guardian of a pupil with a school or an agency specified in Section 11165.9 against a school employee or other person that commits an act of child abuse against a pupil at a schoolsite. However, these investigative requirements have not been found to impose reimbursable state-mandated programs.

only "substantiated" reports, rather than all reports that are "not unfounded" are now required to be forwarded to DOJ, the requirement for other agencies subject to the mandate to inform the suspected child abuser of the listing in the CACI will arise with diminished frequency. However, a number of other notice requirements approved in the test claim statement of decision remain unaffected by the amendments made by Statutes 2011, chapter 468. The remaining activities relating to notice requirements approved by the Commission arise from section 11170, and are unaffected by the substantive amendments to the test claim statutes; the code section from which these activities arise was not substantively altered by Statutes 2011, chapter 468. Furthermore, these activities are triggered by events other than the initial listing in the CACI or initial forwarding of a report to DOJ, which were substantively altered by Statutes 2011, chapter 468. The remaining notice requirements are therefore included in the parameters and guidelines without further analysis.

Based on the foregoing analysis and discussion, the language of Section III, Period of Reimbursement, reflects the ending of certain activities, as of January 1, 2012. Additionally, for purposes of clarity, activities that are ended by subsequent amendments are specified in Section IV, Reimbursable Activities.

B. Reimbursable Activities (Section IV. of Proposed Parameters and Guidelines)

The majority of reimbursable activities included in the parameters and guidelines are drawn directly from the test claim statement of decision, and are approved without substantial analysis. However, for purposes of clarity and consistency, the parameters and guidelines provide, consistent with Penal Code section 11165.9, that "city and county law enforcement agencies" and "city or county police or sheriff's departments" are used interchangeably throughout the test claim statutes, and this analysis, and are not distinct entities subject to the mandate, as might be inferred from the test claim statement of decision. Additionally, for purposes of clarity and consistency, activities relating to obtaining the original investigative report and drawing independent conclusions, and retaining records of suspected child abuse reports, will be analyzed briefly. And finally, the scope of the activities approved in the test claim statement of decision pertaining to investigations and forwarding reports to DOJ is analyzed at length.

One-Time Activities: Developing Policies and Procedures to Implement the Mandate, Including Due Process Procedures

Government Code section 17557 provides that "[t]he proposed parameters and guidelines may include proposed reimbursable activities that are reasonably necessary for the performance of the state-mandated program."[66] The Commission's regulations provide that parameters and guidelines shall include "a description of the most reasonable methods of complying with the mandate." "'The most reasonable methods of complying with the mandate' are those methods not specified in statute or executive order that are necessary to carry out the mandated program."[67] The claimant has proposed the following reasonably necessary activities:

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[66] Government Code section 17557 (as amended by Stats. 2010, ch. 719 § 32 (SB 856) effective October 19, 2010; Stats. 2011, ch. 144 (SB 112)).

[67] Code of Regulations, Title 2, section 1183.1(a)(4) (Register 96, No. 30; Register 2005, No. 36).

1) *Annually, update Departmental policies and procedures necessary to comply with ICAN's requirements.*

2) *Periodically, meet and confer with State and local agencies in coordinating ICAN cross-reporting and collaborative efforts.*

3) *Annually, train ICAN staff in State Department of Justices' [DOJ] ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate participants and instructors for their time in participating in an annual training session and to provide necessary facilities, training materials and audio visual presentations.*

4) *Periodically, to develop, update or obtain computer software and obtain equipment necessary for ICAN cross-reporting and reporting to DOJ.*

5) *Testing and evaluation costs that are incurred when reasonably necessary to make an evidentiary finding. Reimbursement is provided for the costs of tests and evaluations on suspects as well as victims. Victim costs include those incurred for medical exams for sexual assault and/or physical abuse, mental health exams, and, where the victim dies, for autopsies. Suspect costs include those incurred for DNA and polygraph testing. Also included, when reasonably necessary to make an evidentiary finding are the costs of video-taping interviews of victims and suspects.*

6) *Due process costs incurred by law enforcement and county welfare agencies to develop and maintain ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI].*[68]

SCO recommended, in its comments, that the proposed reasonably necessary activities "be delineated between One-time and Ongoing Activities." The Commission agrees; identification of one-time and ongoing activities is a necessary and usual convention of parameters and guidelines, and the parameters and guidelines for this mandated program therefore include such delineation.

Government Code section 17559 provides that a claimant or the state may petition to set aside a Commission decision not supported by substantial evidence. The Commission's regulations provide that hearings need not be conducted according to strict and technical rules of evidence, but that evidence must be "the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs," and that hearsay evidence will usually not be sufficient to support a finding unless admissible over objection in a civil action. The regulations also provide for admission of oral or written testimony, the introduction of exhibits, and taking official notice "in the manner and of such information as is described in Government Code section 11515." Therefore the reasonably necessary activities proposed must be supported by substantial evidence in order to withstand judicial review, and that evidence must include something other than hearsay evidence.

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[68] See Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at p. 25.

With respect to activity 1), above, SCO suggested that "Annually updating Departmental policies and procedures," as proposed, should be only reimbursable as a one-time activity. SCO therefore recommended striking the word "annually" above, and instead approving one-time reimbursement to "[d]evelop and establish policies and procedures necessary to comply with ICAN's requirements."[69] DOF, similarly, suggested striking the word "annually" and approving only a one-time reimbursement to "[u]pdate Departmental policies and procedures to comply with ICAN requirements."[70]

The claimant has submitted excerpts from the Los Angeles County Sheriff's Department Child Abuse Protocol, suggesting that the department developed a written policy for child abuse investigations. The claimant has not submitted evidence directly explaining why policy updates are necessary, but it is reasonable to assume, in this limited context, that in implementing the test claim statutes some policies and procedures required updating. Accordingly, the Commission has frequently approved similar policy and procedure updates as a reasonably necessary activity.

However, there is no evidence that compliance with ICAN requirements necessitates *annual* updates to departmental policies and procedures. Since the enactment of the test claim statute in Statutes 2000, chapter 916, very few substantive changes have been made that pertain to the mandated activities approved in the test claim statement of decision, and the claimant has not made any showing that changes to the ICAN requirements are frequent enough or substantial enough to warrant *annual updates* to policies and procedures.[71]

Accordingly, the Commission finds that only a one-time update of policies and procedures for the ongoing activities approved by the Commission is reasonably necessary to carry out the mandate. Reimbursement for a one-time update of policies and procedures is reflected in the parameters and guidelines.

With respect to items 2) through 5), above, the claimant did not submit evidence with its proposed parameters and guidelines to establish that the proposed activities are reasonably necessary to comply with the mandate; only unsupported assertions of necessity are found in the record.[72] Because there was no evidence in the record to support these items, Commission staff recommended in the draft staff analysis that items 2) through 5) be denied.[73] In response to the draft staff analysis, the claimant submitted comments which provide some evidence that some of the activities described in items 3) through 5) might be reasonably necessary to comply with the mandate.

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[69] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

[70] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 2.

[71] See, e.g., Statutes 2011, chapter 468 (AB 717), amending Penal Code section 11169 to provide that only substantiated reports must be forwarded to the DOJ, and not "inconclusive" reports; and to provide that as of January 1, 2012, law enforcement agencies no longer are required to forward reports of suspected child abuse to DOJ.

[72] Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 20-21; 26.

[73] Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at p. 27.

With respect to item 3), proposing annual training of "ICAN staff," the claimant submitted the declaration of Sergeant Daniel Scott, which states that "it is my information and belief that specialized training is necessary to ensure that ICAN's comprehensive child abuse referral assessments, investigations and reports are completed in a timely manner and in accordance with DOJ's requirements." Sergeant Scott further expressed a belief that ICAN training should be performed annually, so that "new ICAN staff can be promptly trained and deployed."[74] In addition, the claimant noted SCO's Comments in April 2010, in which it was recommended that one-time activities include training "in State Department of Justice (DOJ) ICAN requirements."[75] The Commission notes that both DOF and SCO expressed their agreement with the Commission's draft proposed parameters and guidelines, absent any provision for training.[76] However, the Commission has often provided for training with respect to past mandates, and the cross-reporting duties of local agencies, as well as the receipt of mandated reports and forwarding completed reports to DOJ, all may necessitate some amount of training. Therefore, the Commission finds that the recommendation of ICAN training one time per employee required to implement ICAN activities is reasonably necessary to comply with the mandate.

With respect to item 4), "Periodically, to develop, update or obtain computer software and obtain equipment necessary for ICAN cross-reporting and reporting to DOJ," the claimant has submitted the declaration of John E. Langstaff, "a Children Services Administrator II with the Los Angeles County Department of Children and Family Services (DFCS)." Mr. Langstaff declares that "it is his information and belief that ICAN cross-reporting allows written reports transmission by 'fax or electronic transmission' and that electronic transmission includes transmission using computers and specialized software."[77] Mr. Langstaff further declares that fax machines are not reliable, and that the E-SCARS system in Los Angeles County "also has a database to track or produce reports regarding transmission, receipt of the SCAR, agency personnel assigned to investigate, agency findings, comments, report numbers...and many more features." Therefore, Mr. Langstaff declares "that it is my information and belief that ICAN cross-reporting reimbursements should include those for computerized systems which are reasonably necessary in providing child abuse referrals and reports in a timely, reliable, and cost-efficient manner."[78] The Commission notes that in the SCO's comments on the claimant's revised proposed parameters and guidelines, the SCO did not suggest eliminating computer equipment and software entirely, but rather seemed inclined to allow reimbursement to "[d]evelop or procure computer software and equipment necessary for ICAN cross-reporting and reporting to DOJ," with the caveat that such costs be prorated to include "only the costs related to the mandate."[79] The cross-reporting requirements (section 11166), and the requirements to report to DOJ (section 11169) permit, but do not require, electronic transmission. Section 11166

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[74] Exhibit K, Claimant Comments on Draft Staff Analysis, at pp. 40-41.

[75] See Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

[76] See Exhibit J, SCO Comments on Draft Proposed Parameters and Guidelines; Exhibit L, DOF Comments on Draft Proposed Parameters and Guidelines.

[77] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 18.

[78] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 51.

[79] See Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

requires cross-reporting by phone, fax, *or* electronic transmission, and section 11169 provides for reporting to DOJ "in a form approved by the Department of Justice and *may be sent by fax or electronic transmission.*" Electronic transmission is an option available, and according to the County of Los Angeles a more reliable option, but it is not required. Moreover, the current form SS (or BCIA) 8583 is available from the DOJ's website in "pdf" format with electronic fields that can be filled and printed, or sent via email.[80] The Commission takes official notice that no specialized software or computer systems are required to access and utilize these forms.[81] Therefore, developing or obtaining software or specialized computer systems is not reasonably necessary to comply with the mandate. Finally, as the declaration of Mr. Langstaff indicates, the software utilized by the County of Los Angeles has many additional features that are not required to comply with the mandate, including, for example, tracking agency personnel assigned to investigate and District Attorney staff assigned, and indexing court case numbers.[82] The County's chosen method to implement the mandate exceeds the mandate, based on the description given by Mr. Langstaff. Therefore, the Commission finds that item 4) is not reasonably necessary to implement the mandate.[83]

With respect to item 5), "Testing and evaluation costs that are incurred when reasonably necessary to make an evidentiary finding," the claimant continues to stress that tests and evaluations, and other types of evidence-gathering, are required to complete an "active investigation." The claimant relies in part on the definition of "active investigation" in Code of Regulations, title 11, section 901, which was amended after the test claim was filed, and which the Commission found, in the test claim decision, did not impose any mandated activities or costs.[84] The claimant asserts, mistakenly, that section 901 was approved for reimbursement.[85] The claimant also points to the SCO's comments on the Revised Proposed Parameters and Guidelines, in which the SCO recommended reimbursement to "gather and evaluate evidence when reasonably necessary to make evidentiary findings on suspects and victims..."[86] However,

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[80] Exhibit X, Form BCIA 8583 (Revised 03/08).

[81] Code of Regulations, title 2, section 1187.5 ["Official notice may be taken in the manner and of such information as is described in Government Code Section 11515."]; Government Code section 11515 (Stats. 1945, ch. 867) ["In reaching a decision official notice may be taken, either before or after submission of the case for decision, of any generally accepted technical or scientific matter within the agency's special field, and of any fact which may be judicially noticed by the courts of this State."]; Evidence Code section 451(f) (Stats. 1986, ch. 248) ["Judicial notice shall be taken of the following: ¶...¶ Facts and propositions of generalized knowledge that are so universally known that they cannot reasonably be the subject of dispute."].

[82] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 50.

[83] The claimant proposes adding language regarding computer software and equipment to each of the ongoing cross-reporting activities approved in the test claim statement of decision. Based on the above analysis, that language is denied here, and will not be further addressed below.

[84] Exhibit A, Test Claim Statement of Decision, at p. 29. See also, Exhibit X, Excerpt from Test Claim 00-TC-22 and Exhibits including section 901.

[85] Exhibit K, Claimant Comments on Draft Staff Analysis, at pp. 3; 9-10.

[86] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 15.

the activity of investigating child abuse, as approved in the test claim decision, requires an investigation sufficient "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state 'Child Abuse Investigation Report' Form SS 8583...to the Department of Justice." This issue is further explored below, in the discussion of the scope of investigation, but for purposes of "gathering and preserving evidence" or "testing and evaluation costs" it is sufficient to note that the scope of investigation required by the mandate is only *that which is necessary to determine whether to forward the report to DOJ*, which requires a finding only whether the report is "unfounded," "inconclusive," or "substantiated," and does not compel reimbursement of any additional steps that local agencies would reasonably take to gather evidence for a criminal prosecution. As discussed below, the scope of investigation necessary to comply with the mandate is limited to the finding of whether a report of suspected child abuse is unfounded, inconclusive, or substantiated; the gathering of physical evidence or conducting forensic tests is begun to prove allegations, not to establish whether a report is unfounded. Therefore, the Commission finds that item 5) is not necessary to implement the mandated program.

The provision of due process, and related activities and costs, are examined more fully below, but the one-time activity of developing due process procedures is approved here.

Based on the foregoing, the Commission finds that item 1) to develop policies and procedures to implement the mandate; item 3) to provide ICAN training one time to each employee required to comply with the mandate; and item 6) to develop policies and procedures to provide due process, are approved as follows:

1. *Policies and Procedures*

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

a. *Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only.)*

b. *Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)*

2. *Training*

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)

Ongoing Activities

1. Distributing the Suspected Child Abuse Report Form

The Commission approved reimbursement in the test claim statement of decision for a city or county police or sheriff's department, county probation department, as specified, or county welfare department, to distribute the child abuse reporting forms adopted by DOJ to mandated reporters.[87] This activity is sufficiently clear from the plain language of the test claim finding, and is therefore approved without further analysis.

2. Reporting Between Local Departments

The Commission approved requirements in the test claim statement of decision for local agencies to receive and refer child abuse reports, and to promptly cross-report suspected child abuse among county welfare, county probation departments, local law enforcement, and the district attorney, as specified.[88] These activities were all sufficiently clear based on the language of the test claim findings, and were therefore taken directly from the test claim statement of decision and included in the proposed parameters and guidelines without substantial analysis.[89]

3. Reporting to the State Department of Justice

The most significant disputed issue in these parameters and guidelines is the proper scope of reimbursable activities relating to investigating reports of suspected child abuse and forwarding reports that have merit, as specified, to DOJ. The test claim statement of decision approved reimbursement for law enforcement agencies, county probation departments, or county welfare departments, to complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting Form SS 8583 to DOJ; and to forward a report in writing of every case the agency investigates that is not unfounded.[90]

The claimant first requested reimbursement for *the full course of investigative activities* that law enforcement agencies undertake in cases of suspected child abuse or severe neglect.[91] The claimant later submitted rebuttal comments and a second revised proposed parameters and guidelines, in which the claimant reevaluated its reimbursable activities, in an attempt to present a "streamlined three-tiered classification of required investigations."[92] The second revised proposed parameters and guidelines request reimbursement for the following activities:

> *Level 1: No Child Abuse Based on Preliminary Information (Suspected Child Abuse Report (SCAR) or Call-for-Service)*

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[87] Exhibit A, Test Claim Statement of Decision, at p. 41.

[88] Exhibit A, Test Claim Statement of Decision, at pp. 41-44.

[89] See Proposed Parameters and Guidelines, at pp. 4-8.

[90] Exhibit A, Test Claim Statement of Decision, at p. 45.

[91] Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 23-24.

[92] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

1. *Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.*
2. *Officer processes child abuse report into agency's tracking system.*
3. *Officer reviews report and determines based on SCAR or call-for-service that no further investigation is required.*
4. *Officer's findings are entered into agency's system*
5. *Supervising officer reviews investigation findings and approves closure of report indicating no child abuse.*

Level 2: Patrol Officer Investigation, No Child Abuse

1. *Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.*
2. *Officer processes child abuse report into agency's tracking system.*
3. *Officer reviews report and assigns for appropriate follow-up investigation.*
4. *Patrol officer receives call-for-service and acknowledges call.*
5. *Patrol officer conducts preliminary interview with child/children.*
6. *Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s).*
7. *Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings).*
8. *Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse.*

Level 3: Reported CACI Investigation

1. *Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.*
2. *Officer processes child abuse report into agency's tracking system.*
3. *Officer reviews report and assigns for appropriate follow-up investigation.*
4. *Patrol officer receives call-for-service and acknowledges call.*
5. *Patrol officer conducts preliminary interview with child/children.*
6. *Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s).*
7. *Patrol officer enters findings into agency's systems (ends call in computer aided system, writes report, enters evidence).*

8. *Supervising officer reviews investigation findings and approves report indicating child abuse is suspected.*
9. *Secretary distributes, processes report.*
10. *Child abuse investigator reviews child abuse report.*
11. *Child abuse investigator conducts suspect background check.*
12. *Child abuse investigator confers with social services.*
13. *Child abuse investigator interviews child/children.*
14. *Child abuse investigator interviews witnesses.*
15. *Child abuse investigator interviews suspect(s).*
16. *Child abuse investigator writes additional reports.*
17. *Supervisor approves reports.*
18. *Secretary process final files and reports.*
19. *Child abuse investigator completes DOJ/CACI form.*
20. *Child abuse investigator completes advisement form to suspect(s).*[93]

In addition, the claimant requests actual cost reimbursement for the following activities that are deemed non-repetitive, and are alleged to be "reasonably necessary in certain cases:"

i. *Medical Exam – Sexual Assault*
ii. *Medical Exam – Physical Abuse*
iii. *Polygraph*
iv. *Collect, Store, and Review Evidence*
v. *Obtain Search Warrant*
vi. *Mental Health Examination*
vii. *Autopsies*
viii. *DNA Testing*
ix. *Video Taping Interviews (Victim or Suspect)*[94]

The claimant has also proposed reimbursement for repetitive activities of county welfare departments, some of which are expressly approved elsewhere in this analysis, and some of which were not supported by evidence that they are reasonably necessary to perform the activities approved in the test claim statement of decision. The county welfare activities are analyzed at Part 7., below.

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[93] *Ibid.*

[94] Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 18.

The following analysis will demonstrate that reimbursement is not required for the *full course of investigative activities* performed by law enforcement agencies, but only the investigative activities necessary to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for purposes of preparing and submitting the Form SS 8583 to DOJ. The analysis will show that the mandate to report to DOJ applies equally to all agencies subject to the mandate, and that therefore law enforcement should not be reimbursed for activities that go beyond what is required for all child protective agencies. The analysis herein concludes, therefore, that law enforcement activities 1-8, above are reimbursable under the mandate, ending with a supervisor's review of the investigative findings and approval of either the closure of the report (a finding of no child abuse) or a report indicating that child abuse is suspected (a substantiated or inconclusive finding). In addition, the analysis below recognizes that activity 19, completing the CACI form (also referred to as the "Child Abuse Summary Report [SS 8583] form), is expressly approved in the test claim decision as a part of forwarding the report to DOJ. Activity 20, providing notice to the suspected abuser, is addressed in Part 4., below. The analysis in this section will conclude also that the non-repetitive activities above are not supported in the record and go beyond the scope of the mandate; these are activities to gather evidence for a criminal investigation, and therefore would be performed only after a determination has been made that the report is "not unfounded." In addition, the Level 3 Investigation, as described by the claimant, is one that results in a report to CACI; therefore the activities in excess of a Level 2 Investigation are necessarily implicated only in the case that the report of suspected child abuse is "not unfounded." The analysis will also show that subsequent legislation *excludes* law enforcement's duty to report to DOJ regarding child abuse, and thereby limits reimbursement for investigative activities for law enforcement agencies to the period prior to the amendment; and, subsequent legislation has limited the mandate for all other agencies subject to the mandate to report to DOJ only reports of child abuse that are *substantiated, and no longer all reports that are "not unfounded."*

a. **The test claim statement of decision approved an investigation sufficient to determine whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, in order to prepare and submit the Child Abuse Investigation Report Form SS 8583, or subsequent designated form to the Department of Justice.**

The test claim statement of decision approved the following:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - *Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, §*

11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)[95]

- *Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)*[96]

The plain language of the approved reimbursable activities in the test claim statement of decision provides for a police or sheriff's department, county probation department, or county welfare department to (1) complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, as defined; and (2) forward to DOJ a report in writing of every case that the local agency investigates which is determined to be substantiated or inconclusive. As explained throughout the analysis below, the determination whether a report must be forwarded to DOJ constitutes the upper bound of the scope of the mandate to investigate child abuse.

b. Penal Code section 11169(a), and Code of Regulations, title 11, section 903, as approved in the test claim statement of decision, require an agency receiving mandated reports to complete an investigation to determine whether a report or known or suspected child abuse must be forwarded to DOJ, and to obtain enough information to complete the report.

The approved activities pertaining to investigation and forwarding reports arise primarily from Penal Code section 11169(a), which states the following:

> A child protective agency shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse which is determined not to be unfounded, other than cases coming within subdivision (b) of Section 11165.2. A child protective agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is not unfounded, as defined in Section 11165.12. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact and shall not retain the report. The report required by this section shall be in a form approved by the

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[95] Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Register 98, Number 29.

[96] *Ibid.*

> Department of Justice. A child protective agency receiving a written report from another child protective agency shall not send that report to the Department of Justice.[97]

Code of Regulations, title 11, section 903, as approved in the test claim statement of decision, provided that:

> All information items on the standard report form SS 8583 should be completed by the investigating [child protective agency]. Certain information items on the SS 8583 must be completed by the CPA in order for it to be considered a "retainable report" by DOJ and entered into [the index]. Reports without these items will be returned to the contributor. These information items are:
>
> (1) The complete name of the investigating agency and type of agency.
>
> (2) The agency's report number or case name.
>
> (3) The action taken by the investigating agency.
>
> (4) The specific type of abuse.
>
> (5) The victim(s) name, birth date or approximate age, and gender.
>
> (6) Either the suspect(s) name or the notation "unknown."[98]

Other information on the form 8583, which "should be completed," according to section 903, included the name of the investigating party, the date of the incident and the location, the address and relationship of suspect(s), and the present location of the victim, among other items.[99]

The Commission approved, in the test claim statement of decision, the completion of an investigation "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive... for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583." The Commission based its finding on Penal Code section 11169; Code of Regulations, title 11, section 903 (Register 98, No. 29); and Form SS 8583.[100] The Commission found that the mandate *only requires enough information to determine whether to file a Form 8583*, or subsequent designated form, and enough information to render the Form 8583 a "retainable report," under section 903.[101]

In comments filed on the draft proposed statement of decision, the claimant continues to assert that the Commission approved an "active investigation," which the claimant defines by reference

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[97] Penal Code section 11169 (Stats. 2000, ch. 916).

[98] Code of Regulations, title 11, section 903 (Register 98, No. 29). The regulations pled in the test claim have been subsequently amended, but the Commission does not here take jurisdiction of the amended regulations that were not pled in the test claim.

[99] Exhibit X, Form SS 8583 (Revised 3/91).

[100] The version of Form 8583 included in the test claim exhibits was last revised 3/91.

[101] Penal Code section 11169 (Stats. 2000, ch. 916); Code of Regulations, title 11, section 903 (Register 98, No. 29).

to section 901 of the DOJ regulations. The claimant asserts that Form 8583 and section 901 require:

> " . . . at a minimum: assessing the nature and seriousness of the known or suspected abuse; conducting interviews of the victim(s) and any known suspect(s) and witness(es) when appropriate and/or available; gathering and preserving evidence; determining whether the incident is substantiated, inconclusive, or unfounded; and preparing a report that will be retained in the files of the investigating agency."

The claimant provides a copy of Form 8583 and of section 901 of title 11 in the exhibits attached to the claimant's comments. However, the version of form 8583 that was approved in the test claim statement of decision requires a substantially lesser degree of detail than that cited by the claimant; the form and the instructions have been amended by subsequent regulations, which are not subject to analysis at this time.[102]

Furthermore, the claimant states that section 901 "was included in the County's test claim legislation and found to impose reimbursable 'costs mandated by the State' upon local governmental agencies by the Commission."[103] The claimant is mistaken; the version of section 901 pled and analyzed in the test claim (Register 98, Number 29) contained no such definition.[104] Rather, version of section 901 that claimant cites to is a result of a 2005 amendment to the regulation, which was never pled and was not the subject of this or any other test claim. *Only section 903* was approved in the test claim: "[t]he Commission finds that California Code of Regulations, title 11, sections 901 or 902, do not require any activities that are not otherwise described in statute, and thus do not mandate a new program or higher level of service."[105]

Therefore, the investigation approved in the test claim statement of decision is only that required to comply with section 11169 and to complete the Form 8583, as those authorities existed at the time of the test claim decision. Any additional activities or costs allegedly mandated by later adopted executive orders, not pled in the original test claim would require a new test claim decision. Furthermore, the requirements of section 901 of the regulations may not be analyzed as a reasonably necessary activity; section 901 as it then read was denied in the test claim, and no new test claim has been filed on the amended regulations. Moreover, reasonably necessary activities are defined in the regulations as "those methods *not specified in statute or executive order* that are necessary to carry out the mandated program."[106]

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[102] The version of Form 8583 and the instructions included in the claimant's exhibits was revised in 2005, and was not pled in the test claim. See Exhibit K, Claimant Comments on Draft Proposed Parameters and Guidelines, at p. 81.

[103] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision, at p. 8.

[104] Exhibit X, Excerpt from Test Claim Exhibits: California Code of Regulations, Title 11, sections 901-903.

[105] Exhibit A, Test Claim Statement of Decision, at p. 29.

[106] Code of Regulations, Title 2, section 1183.1.

c. **The claimant's proposal provides reimbursement for activities in excess of the scope of the mandate.**

As discussed above, claimant originally included a combination of RRMs and actual cost claiming for five levels of investigation in its revised proposed parameters and guidelines. The original proposal sought reimbursement for the full scope of investigative activities, as discussed herein.

DOF argues, in its comments on the claimant's revised proposed parameters and guidelines, that the claimant's proposal "*inappropriately includes the totality of its law enforcement response to reports of child abuse*, and all activities leading up to a full criminal prosecution." DOF argues that the activities alleged "extend beyond the limited investigation approved in the Statement of Decision (SOD) for the purpose of preparing and submitting Form SS 8583 to the Department of Justice (DOJ)."[107]

CDSS ignores the test claim statement of decision, and argues that *no investigation* is required under CANRA, except for the very narrow instance required under section 11165.14, not pled in this test claim.[108] However, CDSS also notes that its regulations require county welfare agencies to conduct in person interviews, and that "CDSS' investigatory requirements parallel the law enforcement activities described in the [parameters and guidelines] only up to the point that the patrol officer completes his or her duties in the investigation."[109] CDSS argues that county welfare agencies are required to make a determination whether to report to DOJ, pursuant to section 11169, on the basis of those initial in-person interviews. CDSS concludes: "[i]f these investigations comport with CANRA, and the county does not contend otherwise, it is improper for the county to maintain that the exhaustive and redundant investigatory steps performed by law enforcement in the criminal justice arena are mandated by CANRA."[110]

Based on these and other comments from the parties and interested parties, claimant submitted rebuttal comments and a *second revised* parameters and guidelines proposal.[111] The claimant's second revised proposed parameters and guidelines focuses primarily on the activities undertaken by law enforcement, leaving the remainder of the revised proposed parameters and guidelines substantially unchanged, and provides reimbursement for a list of repetitive activities, including interviews with the child, parents, siblings, witnesses, and suspect(s); follow up interviews by a child abuse investigator, if necessary; and a report detailing the findings, which must be reviewed by a supervisor.[112] The claimant also seeks reimbursement on a case-by-case basis for certain other activities that the claimant called "non-repetitive," including medical

[107] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 1.

[108] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 1-3.

[109] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 11.

[110] Exhibit C, CDSS Comments on Claimant's Revised Proposed Parameters and Guidelines, at p. 11.

[111] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 9.

[112] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 15-17.

examinations, obtaining a search warrant, DNA testing, conducting an autopsy, and collecting, storing, and reviewing physical evidence.[113]

In exhibits attached to the revised proposed parameters and guidelines the claimant submitted declarations from Suzie Ferrell and Daniel Scott, both of whom are employees of the Los Angeles County Sheriff's Department, and both of whom assert a belief that all activities described in the proposal are "*reasonably necessary in conducting ICAN investigations*, preparing ICAN reports and performing other required ICAN duties."[114] The Scott declaration introduces an excerpt from the Los Angeles County Sheriff's Department Child Abuse Protocol, which describes the procedures followed by the department in response to a report of suspected child abuse. The Scott declaration also states that "it is my information and belief that the omission of one or more ICAN activities described in Exhibit 4 or ICAN steps described in Exhibit 2 could impair the requirement to conduct an 'active investigation'" as defined in the DOJ forms.[115] Neither declarant provides any indication that he or she has considered whether the steps should be reimbursable; only that they are necessary to complete an investigation. Moreover, what is *reasonably necessary* to implement the mandate is a finding of law, and the declarations submitted by the claimant may inform that decision, but do not control the legal issue.

In exhibits attached to the claimant's second revised proposed parameters and guidelines, a new declaration from Ms. Ferrell states that the revised proposal "contains only those activities that are reasonably necessary in order to complete the state 'Child Abuse Investigation Report' Form SS 8583," and that "those activities necessary to meet additional criminal prosecution duties are not included" in the second revised proposal.[116] In both the rebuttal comments and second revised proposed parameters and guidelines, and in comments filed on the draft proposed statement of decision and parameters and guidelines, the claimant continues to emphasize the credentials of the declarants, and that the declarants believe that "omission of one or more ICAN investigation activity [*sic*] could impair the requirement to conduct an active investigation."[117] The claimant concludes that each declarant's statement should be given considerable weight, for example: "Sergeant Scott provides substantial evidence supporting the County's version of reimbursement provisions for child abuse investigations." More specifically, the claimant objects to the absence of reimbursement in the proposed parameters and guidelines for "assessing the nature and seriousness of the known or suspected abuse," and "gathering and

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[113] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 9; 18.

[114] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative, at pp. 9; 45; 53.

[115] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 3, Declaration of Daniel Scott, at pp. 1-2.

[116] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

[117] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines, at p. 11. See also, Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 50.

preserving evidence." The claimant's proposed reimbursable activity with respect to investigating child abuse would include the following:

> Except as provided in the paragraph below, reimbursement for this activity includes but is not limited to: assessing the nature and seriousness of the known or suspected abuse, review of the initial Suspected Child Abuse Report (Form 8572); conducting interviews of the victim(s) and parent(s) and any known suspect(s) and witness(es) in their spoken language when appropriate and/or available; gathering and preserving evidence including, but not limited to, where applicable, videotaping interviews, obtaining medical exams, mental health exams, autopsies, DNA samples and polygraph tests necessary to gather and preserve evidence to determine if child abuse is unfound or if not unfound, whether child abuse is inconclusive or substantiated; and preparing a report that will be retained in the files of the investigating agency.

As discussed throughout this analysis, the scope of reimbursable investigative activities is limited by the plain language of the statute, which requires an investigation *to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated.* In addition, the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a "retainable report;" in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute. Based on the following analysis, the Commission finds, as a matter of law, that the activities described in the declarations, and in the proposed language, go beyond the scope of the mandate, as discussed herein.[118]

Penal Code section 11164 states that the "intent and purpose of [CANRA] is to protect children from abuse and neglect." The section recognizes that investigation is essential to the purpose (though it does not necessarily imply that all investigations will lead to criminal prosecution or penalties), saying: "[i]n any investigation of suspected child abuse or neglect, all persons participating in the investigation of the case shall consider the needs of the child victim and shall do whatever is necessary to prevent psychological harm to the child victim."[119] CDSS argues, accordingly, that the purpose of CANRA is the protection of children, not the investigation and prosecution of crime.[120] CDSS argues that the reporting required by CANRA does not involve identification of suspects,[121] does not require the same standards of proof as a criminal

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[118] The declarations submitted still fail to address specifically whether reimbursement is required for these activities. The declarants, and the claimant more broadly, suggest that if the Commission limits reimbursement as proposed, law enforcement agencies will fail to complete an investigation. There is no evidence that the completion of an investigation relies so closely upon the level of mandate reimbursement; and, moreover, the limitations proposed are consistent with the statement of decision, and with the reimbursement requirement of article XIII B, section 6.

[119] Penal Code section 11164 (Stats. 2000, ch. 916 (AB 1241)).

[120] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 1-2.

[121] Section 903 of title 11, Code of Regulations, states that all information on the form 8583, "should be completed." However, the same section also states that a "retainable report" entered

investigation or prosecution, and does not differentiate cases on the basis of severity.[122] The point is well-taken: if a significant focus of CANRA were the investigation of criminal instances of child abuse, the requirements of section 11169 would be crafted differently for law enforcement agencies as compared with county welfare departments, respective to their abilities and resources. But the requirements are *not* crafted differently for different agencies; the requirements to complete an investigation and to report to DOJ apply equally to all entities subject to the mandate. To the extent that a mandate to investigate can be tied to or derived from CANRA, it must be limited to the investigative activities that all agencies can and do undertake. Any further investigation should not be attributed to the mandate of CANRA.

The CDSS Manual of Policies and Procedures, an excerpt of which is submitted by the claimant as Exhibit 9, states that a social worker "shall have in-person contact with all children alleged to be abused," and if the report is not unfounded, "shall interview all children present at time of the investigation, and all parents who have access," and "shall make a determination as to whether services are appropriate," and "shall request assistance from law enforcement if necessary." The Manual goes on to state that the county "shall submit a report pursuant to PC Section 11169 to the Department of Justice of every case it investigates…that it has determined not to be unfounded."[123] CDSS does not assert that all activities required in the Manual of Policies and Procedures are required by CANRA; in fact most are required by the Welfare and Institutions Code.[124] Nevertheless, as CDSS points out:

> Every year, thousands of reports are referred by county welfare departments to the Department of Justice based on the results of these investigations. *CDSS is aware of no case [or] instance in which the Department of Justice rejected a county welfare department CACI referral based on the sufficiency of the social worker's investigation.*

CDSS argues that the maximum level of investigation that county welfare departments are required to undertake is to conduct interviews with parents, suspects, victims, and witnesses, and that "[b]ased on these investigative activities; the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA."[125]

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into the index may include "[e]ither the suspect(s) name or the notation 'unknown.'" (Code of Regs., tit. 11, § 903 (Reg. 98, No. 29)).

[122] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 8.

[123] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at Exhibit 9.

[124] Exhibit X, CDSS MPP 31-101et seq. referencing Welfare and Institutions Code section 16501(f) as the source of the requirement to investigate. See also Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines p. 15 stating the following: "The investigative activities performed by county social workers under CDSS's regulations are exclusively and totally connected with duties established under the Welfare and Institutions Code, not CANRA. Accordingly, costs for those activities are not related to the claim in the matter."

[125] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11 [emphasis added].

> In summary, these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations. If an in-person is investigation of reported child abuse is determined to be necessary, CDSS regulations at MPP 31-115 describe what steps are necessary for the conduct of the investigation. These rules require direct contact with all alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct an in-person investigation with all children present at the time of the initial in-person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in-person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. *Based on these investigative activities*; the social worker is required under CDSS regulations at MPP 31-501 *to determine whether the results of the investigation require referral to the Department of Justice under CANRA*. There is no requirement for redundancy in the investigation as described PG between patrol officer and detective interviews. There is no tracking, booking, or arresting of suspects. There is *no requirement for forensic evidence to be collected or analyzed.* There is no review of school records. Basically, CDSS' investigatory requirements parallel the law enforcement activities described in the PG only up to the point that the patrol officer completes his or her duties in the investigation.[126]

CDSS concludes that the interviews with suspect(s), victim(s) and witness(es) conducted by county welfare departments are *sufficient to comply with the mandate*, and that law enforcement activities are reimbursable only to the same extent.[127] The claimant has requested reimbursement, as discussed above, for a much more extensive investigation normally pursued by law enforcement agencies, whether the investigation results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated. In accordance with CDSS' evidence, and the plain language of the test claim decision and the approved statute and regulations, the Commission finds that a patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, siblings, witnesses, and/or suspect(s), and preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

In comments submitted in response to the draft proposed statement of decision and parameters and guidelines, the claimant disputes that the mandate applies equally to all agencies, labeling the reasoning above the "lowest common denominator theory." The claimant argues that this theory "assumes facts not in evidence," and that Commission staff and CDSS have not cited "any evidence that county welfare agencies are not complying with the requirements of conducting an

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[126] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11.

[127] *Id*, at p. 11.

"active investigation."[128] Indeed, staff has not cited any evidence that CDSS, or other agencies, are not complying with the mandate, and this is precisely the point: CDSS asserts that county welfare agencies *have complied with the mandate*, and that the investigative activities performed under CDSS guidance have been *sufficient* to satisfy DOJ requirements with respect to its Child Abuse Summary Reports, and thus the level of investigation performed by county welfare agencies *satisfies* the mandate.[129]

As discussed above, the test claim statutes require that child protective agencies subject to the mandate forward all reports that are "not unfounded," and the duty to investigate under section 11169 arises from the requirement to forward reports and to make that determination.[130] The point at which the decision is made to close the case (an unfounded report), or continue the investigation (an inconclusive or substantiated report), is the point at which a determination sufficient to control whether a report will be forwarded to DOJ has been made. The claimant's evidence demonstrates that an investigation that results in a finding of no child abuse will conclude with the patrol officer's interviews and the filing of a closure report, which must be approved by a supervisor.[131] Where some evidence is found that necessitates follow-up interviews by a child abuse investigator, the claimant classifies the case as a "Level 3" investigation, which apparently is expected to conclude with a report to DOJ, according to the claimant's proposed activities:

> [¶... ¶]
>
> 8. *Supervising officer reviews investigation findings and approves report indicating child abuse is suspected.*
> 9. *Secretary distributes, processes report.*
> 10. *Child abuse investigator reviews child abuse report.*
> 11. *Child abuse investigator conducts suspect background check.*
> 12. *Child abuse investigator confers with social services.*
> 13. *Child abuse investigator interviews child/children.*
> 14. *Child abuse investigator interviews witnesses.*
> 15. *Child abuse investigator interviews suspect(s).*
> 16. *Child abuse investigator writes additional reports.*

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[128] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines, at p. 12.

[129] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11.

[130] As noted previously, the current text of section 11169 requires reporting to DOJ only of "substantiated" reports, rather than those that are "not unfounded," but the effective date of this change is the same as the date after which law enforcement agencies no longer must report to DOJ in any event, and therefore the change is irrelevant to the discussion in this section.

[131] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 16.

17. Supervisor approves reports.

18. Secretary process final files and reports.

19. Child abuse investigator completes DOJ/CACI form.

20. Child abuse investigator completes advisement form to suspect(s).[132]

The claimant's proposed language thus presumes that all Level 3 investigations will result in a report to DOJ, and therefore that all Level 3 investigations are "not unfounded."

Therefore, because in-person interviews and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate. All further investigative activities are not reimbursable under the mandate, because, in a very practical sense, once evidence is being gathered for criminal prosecution, the determination that a report is "not unfounded" has been made, and the investigative mandate approved in the test claim statement of decision has been satisfied.[133]

In comments on the draft staff analysis the claimant continues to stress that an "active investigation" is required by the test claim statute and DOJ regulations. However, the claimant relies on regulations not approved in the test claim decision, as discussed above, and on a theory that a complete report filed with DOJ requires a more extensive investigation than that provided for in the test claim decision. The above analysis is not changed: the mandate, as approved in the test claim decision, is to conduct an investigation sufficient to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, and thus whether a report must be forwarded to DOJ. The *maximum* scope of investigation required to make that determination, and to complete the report to DOJ, is the *minimum* level of investigation necessary to make the report retainable by DOJ. The evidence submitted by CDSS demonstrates that reports based only on interviews with suspects, witnesses, parents, and the victim(s) have been and are retainable. The claimant has not submitted evidence to the contrary.

Based on the foregoing, the Commission finds that the activities proposed for reimbursement to law enforcement agencies exceed the activities approved in the test claim statement of decision, as specified, and that the maximum extent of reimbursement under the mandate includes a patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, witnesses, and/or suspects, and the reporting of those findings, which may be reviewed by a supervisor, where applicable.

d. <u>The requirement to investigate arises from both sections 11166 and 11169, but only investigative activities required pursuant to section 11169 are reimbursable.</u>

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[132] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

[133] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 2, at pp. 2-6.

The Commission's approval of investigative activities cites Penal Code section 11169 and *Alejo v. City of Alhambra*. *Alejo*, in turn, relied on both sections 11166(a) and 11169 for its finding that police are required to investigate reports of suspected child abuse. Ultimately, the Commission found, in the test claim statement of decision, that the activities of mandated reporters, required under section 11166(a), were not reimbursable because they were not unique to government.[134]

Alejo involved a child being abused by his mother's live-in boyfriend. The child's father reported the abuse to police, but they failed to investigate, or cross-report, or create any internal report. The child was soon after severely beaten and left permanently disabled, and the police department and the officer who took the report were sued on a negligence per se theory. The court explained that a negligence per se action will lie where (1) there has been a violation of statute or regulation; (2) the harm to the plaintiff was caused by the violation of statute or regulation; (3) the harm is of the type intended to be prevented by the statute or regulation; and (4) the plaintiff is within the class of persons that were to be protected by the statute or regulation. The court held that the only elements in issue were the causation question, and whether the failure to investigate upon receipt of a report of child abuse from the father was a violation of the statute.[135]

Relying on *Williams v. State of California* (1983) 34 Cal.3d 18, the court found that, as a general rule, police do not have a duty to act, including a duty to investigate. In *Williams*, the California Supreme Court concluded:

> In spite of the fact that our tax dollars support police functions, it is settled that the rules concerning the duty - or lack thereof - to come to the aid of another are applicable to law enforcement personnel in carrying out routine traffic investigations. Thus, the state highway patrol has the right, but not the duty, to investigate accidents.[136]

The California Supreme Court also observed that "the intended beneficiaries of any investigation that is undertaken are the People as prosecutors in criminal cases, not private plaintiffs in personal injury actions."[137] Accordingly, the *Alejo* court concluded that "[t]herefore, absent a special relationship or a statute creating a special duty, the police may not be held liable for their failure to provide protection."[138]

However, the court found that section 11166 imposes such a duty on police officers: "[s]ection 11166, subdivision (a) creates such a duty."[139] Section 11166, as it read in 1999, provided, in pertinent part:

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[134] Exhibit A, Test Claim Statement of Decision, at p. 31; *Alejo v. City of Alhambra*, (Cal. Ct. App. 2d Dist. 1999) 75 Cal.App.4th 1180.

[135] *Alejo*, *supra*, at pp. 1184-1185.

[136] *Williams*, *supra*, 34 Cal.3d at p. 24.

[137] *Williams*, *supra*, 34 Cal.3d at p. 24, Fn 4.

[138] *Alejo*, *supra*, 75 Cal.App.4th at pp. 1186.

[139] *Alejo*, *supra*, 75 Cal.App.4th at pp. 1186.

> (a) Except as provided in subdivision (b), any child care custodian, health practitioner, employee of a child protective agency, child visitation monitor, firefighter, animal control officer, or humane society officer *who has knowledge of or observes a child, in his or her professional capacity or within the scope of his or her employment, whom he or she knows or reasonably suspects has been the victim of child abuse, shall report the known or suspected instance of child abuse to a child protective agency immediately or as soon as practically possible*... For the purposes of this article, "reasonable suspicion" means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his or her training and experience, to suspect child abuse.[140]

The *Alejo* court concluded that although nothing in the plain language of section 11166 requires a mandated reporter to investigate child abuse:

> [I]t clearly envisions some investigation in order for an officer to determine whether there is reasonable suspicion to support the child abuse allegation and to trigger a report to the county welfare department and the district attorney under section 11166, subdivision (i) and to the Department of Justice under section 11169, subdivision (a). The latter statute provides in relevant part: "A child protective agency shall forward to the Department of Justice a report in writing of *every case it investigates* of known or suspected child abuse which is determined not to be unfounded .... A child protective agency *shall not forward* a report to the Department of Justice *unless it has conducted an active investigation* and determined that the report is not unfounded, as defined in Section 11165.12."[141]

Furthermore, the *Alejo* court held that the statute imposed a duty "to take further action when an objectively reasonable person in the same situation would suspect child abuse," including reporting to a child protective agency immediately or as soon as practically possible. And finally, the *Alejo* court concluded that "[c]ontrary to the city's position, the duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse. The language of the statute, prior cases and public policy all support this conclusion."[142]

In the test claim statement of decision here, the Commission noted that "the court [in *Alejo*] was not examining the law from a mandates perspective, and made the finding based on current law." Therefore the Commission was compelled to examine prior law, and consider the court's decision in the context of mandates law to determine whether new programs or higher levels of service were mandated by the test claim statutes. With respect to prior law, the Commission noted that former Penal Code section 11161.5 required that: "[c]opies of all written reports

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[140] Penal Code section 11166 (Stats. 1996, ch. 1081 (AB 3354) [current version employs the term "mandated reporter," which is in turn defined in section 11165.7]) [emphasis added].

[141] *Alejo v. City of Alhambra*, *supra*, 75 Cal.App.4th 1180, at page 1186. [Emphasis added.]

[142] *Alejo*, *supra*, 75 Cal.App.4th at pp. 1186-1187.

received by the local police authority shall be forwarded to the Department of Justice."[143] The Commission found that the prior law did not require investigation, but required police only "to forward a copy of the report to the state, as received."[144] The Commission concluded:

> No earlier statutes required any determination of the validity of a report of child abuse or neglect before completing a child abuse investigative report form and forwarding it to the state. Therefore, the Commission finds that an investigation *sufficient to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive*, as defined by Penal Code section 11165.12, is newly mandated by Penal Code section 11169, subdivision (a), as described by the court in *Alejo*.[145]

With respect to other mandates law considerations, the Commission held that because section 11166(a), which governs the duties of a mandated reporter, applies to a number of different professions, public and private, the requirements imposed are not unique to government, and therefore cannot be reimbursable.[146] Accordingly, the Commission found that "Penal Code section 11166, subdivision (a), does not mandate a new program or higher level of service on local governments for the activities required of mandated reporters."[147] Therefore, even though the court in *Alejo* found that section 11166(a) imposed a duty to investigate on the police officer as a mandated reporter, reimbursement is not required for costs arising from that duty; section 11166(a) was therefore denied. Thus the test claim statement of decision approved reimbursement for the investigation of suspected child abuse, and for forwarding reports that are "not unfounded" to the DOJ, as specified, relying only on section 11169, as interpreted by the court in *Alejo*.[148]

e. Only investigative activities conducted by the agency subsequent to the receipt of a mandated report are reimbursable; reimbursement is not required for investigative activities conducted by employees of a county child protective agency pursuant to the duties of a mandated reporter.

Because section 11166(a) was held by the *Alejo* court to impose a duty upon individuals employed by a local child protective agency to investigate, but is not reimbursable, the parameters and guidelines must be crafted to avoid over-claiming when the mandated reporter in

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[143] Former Penal Code section 11161.5 (Stats. 1973, ch. 1151).

[144] Exhibit A, Test Claim Statement of Decision, at pp. 29-30.

[145] Exhibit A, Test Claim Statement of Decision, at p. 31 [emphasis added]. See also *Alejo v. City of Alhambra, supra*, 75 Cal.App.4th 1180, 1186.

[146] See *County of Los Angeles v. State of California* (1987) 43 Cal.3d.46, at p. 56 [Reimbursement required only for "programs that carry out the governmental function of providing services to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state."].

[147] Exhibit A, Test Claim Statement of Decision, at p. 16.

[148] *Ibid.*

a particular case is also an employee of the child protective agency that will complete the investigation under section 11169.

Under section 11165.9, reports "shall be made by mandated reporters to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department." And under section 11165.7, mandated reporters include "[a]ny employee of any police department, county sheriff's department, county probation department, or county welfare department."[149] Thus an employee of any of those agencies, represented here by the claimant, Los Angeles County, could be both a mandated reporter, and a recipient of mandated reports. In that event a mandated reporter could be required both to complete the initial report of suspected child abuse, and to investigate that report in order to determine whether to forward the matter to DOJ. In this manner the requirements of section 11166(a) and 11169 might be completed by the same agency, or even the same employee, and because the former requirements under section 11166(a) are not reimbursable, a claimant must not be permitted to claim reimbursement for investigative activities conducted pursuant to section 11166(a). In that event, reimbursement is required for investigative activities necessary to complete the agency's duties under section 11169, but not for any investigation already completed by the mandated reporter under section 11166(a).

As discussed above, a mandated reporter's duty to investigate under section 11166(a) pursuant to the holding in *Alejo* is not reimbursable. The precise scope of this investigative duty is not specified, but all mandated reporters are expected to employ the Form SS 8572 to report suspected child abuse to one of the identified child protective agencies. This duty is triggered whenever the mandated reporter, *in his or her professional capacity or within the scope of his or her employment*, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect.[150] Given that the scope of employment within a law enforcement agency, county probation department, or county welfare agency generally includes investigation and observation for crime prevention, law enforcement and child protection purposes, information may be obtained by an employee which triggers the requirements of section 11166(a), and ultimately leads to an investigation and report to DOJ under section 11169(a). Ultimately, some of the same information necessary to satisfy the reporting requirements of section 11169 and the DOJ regulations may be obtained in the course of completing a mandated reporter's (non-reimbursable) duties under section 11166(a) (as discussed above, section 11169 requires a determination whether a report is unfounded, inconclusive, or substantiated, and Code of Regulations, title 11, section 903, as amended by Register 98, No. 29, requires certain information items in order to complete a "retainable report").

The more recent amendments to the regulatory sections pled in the test claim provide that an agency must complete all information required in Form SS 8583.[151] But those amended

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[149] Penal Code section 11165.7 (As amended by Stats. 2000, ch. 916).

[150] Penal Code section 11166(a) (Stats. 2000, ch. 916).

[151] Section 902 of title 11, Code of Regulations, provides that "[i]n order to fully meet its obligations under CANRA, an agency required to report instances of known or suspected child

regulations are not the subject of this test claim; the test claim statement of decision approved only Code of Regulations, title 11, section 903 *as amended by Register 98, No. 29*, which adopted the Form SS 8583, and required that only "certain information items...must be completed." Those information items, as discussed above, impose a very low standard of investigation for reporting to DOJ regarding instances of known or suspected child abuse. Because, as discussed above, a mandated reporter is expected to do what is reasonable within the scope of his or her experience and employment, a mandated reporter who is an employee of a child protective agency necessarily has a greater responsibility to investigate when he or she has reasonable suspicion of child abuse.[152] Therefore the regulations and statutes approved in the test claim statement of decision impose very little beyond what would otherwise be expected of a mandated reporter in the employ of a child protective agency, and therefore reimbursement must be limited to only such investigative activity as is necessary to satisfy the mandate of section 11169, but not mandated on the individual employee under section 11166.

Therefore, any investigation conducted by an employee of a county law enforcement agency, county welfare department, or county probation department, *prior to the completion of a Form SS 8572 under section 11166(a)*, is not reimbursable under this mandated program. And, if the Form SS 8572 is *completed by an employee of the same agency*, and the information contained in the Form SS 8572 is *sufficient to make the determination and complete the essential information items required by section 11169 and the regulations*, no further investigation is reimbursable.[153]

Thus, the parameters and guidelines authorize reimbursement for investigation only to the extent information has not been previously obtained by a mandated reporter within the same agency, in the course of the investigation already performed by the mandated reporter within the scope of his or her employment, to determine if a report of child abuse is not unfounded.[154] If the mandated reporter in a particular case is not an employee of the investigating agency, the agency maintains an independent and reimbursable duty to investigate in order to determine whether a

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abuse or severe neglect must complete all of the information on the BCIA 8583. Only information from a fully completed BCIA 8583 will be entered into the CACI."

[152] See Alejo, supra, 75 Cal.App.4th, at p. 1187 ["duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse"].

[153] This position is supported by the description submitted by the claimant of the investigative activities conducted by law enforcement: each of the four levels of investigation, as discussed above, begins with receiving a "SCAR [Suspected Child Abuse Report, Form 8572] *from Department of Children and Family Services*." There is no mention of reimbursement for the situation in which the mandated reporter is an officer in the same law enforcement agency. The claimant's requested reimbursable activities appear to assume, correctly, that any investigative activities prior to the completion of a Form 8572 will not be reimbursed; only investigative activities subsequent to the receipt of a Form 8572 are proposed for reimbursement. (Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at pp. 4-7; 23-24).

[154] "Unfounded reports" are defined as reports that are determined false, to be inherently improbable, to involve accidental injury, or not to constitute child abuse or neglect as defined by Penal Code section 11165.12.

report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583. If necessary, the investigating agency may need to verify the information reported on the Form SS 8572. But where the mandated reporter is an employee of the investigating agency, investigative activities necessary to complete Form 8583 to submit to DOJ, and not any investigation which was required to complete Form 8572, are reimbursable; and where the investigation undertaken to complete Form SS 8572 is sufficient also to complete Form SS 8583, and to satisfy the mandate of section 11169 to determine whether the report must be made to DOJ, reimbursement is not required for any further investigation.

f. The mandate to report to DOJ regarding suspected child abuse has been limited by subsequent legislation, as provided.

As stated above in analyzing the period of reimbursement, section 11169 was amended by the Legislature in 2011, ending the mandate for law enforcement agencies to investigate and forward to DOJ, and limiting the requirement for all other local agencies to forwarding only those reports that are substantiated. Penal Code section 11169 was amended in 2011 to provide that "[o]n and after January 1, 2012, a police department or sheriff's department specified in Section 11165.9 *shall no longer forward to the Department of Justice* a report in writing of any case it investigates of known or suspected child abuse or severe neglect."[155] Therefore, both the requirement to "[f]orward to the Department of Justice a report in writing of every case it investigates," as well as the requirement to "[c]omplete an investigation…for purposes of preparing and submitting the state 'Child Abuse Investigation Report' Form SS 8583,"[156] are ended, *for purposes of reimbursement to law enforcement agencies*, as of January 1, 2012. Penal Code section 11169 also was amended at the same time to provide that only "substantiated" reports of suspected child abuse shall be forwarded to the DOJ by agencies other than law enforcement, rather than reports that are "not unfounded," as was the requirement under prior law.[157] This results in fewer reports being forwarded to DOJ by the agencies remaining subject to the mandate.

Therefore, because the statute at issue has been amended to end the requirement as applied to law enforcement, the activities approved by the Commission in the test claim statute must also end, as applied to law enforcement, and the requirement to forward reports to DOJ must be limited, as applied to all other entities subject to the mandate, as of January 1, 2012. Section IV of the parameters and guidelines reflects these dates.

g. Reimbursement for activities required to report to DOJ regarding reports of suspected child abuse is approved for all agencies subject to the mandate, but for law enforcement only until December 31, 2011, and for forwarding inconclusive reports only until December 31, 2011.

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[155] Penal Code section 11169(b) (Amended by Stats. 2011, ch. 468, § 2 (AB 717)).

[156] Exhibit A, Test Claim Statement of Decision, at p. 45.

[157] Penal Code section 11169(a) (Amended by Stats. 2011, ch. 468, § 2 (AB 717)). Compare Penal Code section 11169 (As amended by Stats. 2000, ch. 916 (AB 1241)).

The test claim statement of decision approved reimbursement for investigation of reports of suspected child abuse, but only to the extent of an investigation sufficient to determine whether a report of suspected child abuse or neglect must be forwarded to DOJ. The test claim statement of decision also approved reimbursement for reporting to DOJ all reported instances of known or suspected child abuse that are determined, after investigation, to be "not unfounded." Based on the foregoing analysis, an investigation sufficient to make that determination is complete after a law enforcement officer, or county welfare employee, or county probation department employee where applicable, has completed in-person interviews with the parents, suspects, victims, and witnesses, if any, and reported his or her findings. And, because the mandate to investigate applies equally to all agencies subject to the reporting requirements, reimbursement must be limited to the activities that are or can be performed by all agencies subject to the mandate, and must exclude the collection of physical or forensic evidence, and the building of a criminal case. Moreover, because the activities of mandated reporters under section 11166(a) are not reimbursable, any investigative activity to be reimbursed under section 11169 must exclude investigative activities conducted by a mandated reporter prior to submission of a Form SS 8572, even if the mandated reporter is an employee of an otherwise-reimbursable county agency. And finally, the investigative activities of law enforcement agencies are no longer mandated under the test claim statutes as of January 1, 2012, pursuant to amendments made to the underlying code sections, as discussed above.

Pursuant to the above analysis, the following activities are approved for reimbursement in the parameters and guidelines:

Reporting to the State Department of Justice

a. ***From July 1, 1999 to December 31, 2011,*** *city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:*[158]

1) *Complete an investigation for purposes of preparing the report*

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[159] *Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and*

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[158] Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ *for law enforcement agencies only* ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

[159] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

making a report of the findings of those interviews, which may be reviewed by a supervisor.

Reimbursement is not required in the following circumstances:

i. *Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).*

ii. *In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).*

iii. *Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.*

2) *Forward reports to the Department of Justice*

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.[160]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

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[160] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

b. ***Beginning January 1, 2012,*** *county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:*

1) *Complete an investigation*

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[161] *Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.*

Reimbursement is not required in the following circumstances:

i. *Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).*

ii. *In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).*

iii. *Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.*

2) *Forward reports to the Department of Justice*

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice.

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[161] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission.[162]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

In response to the draft proposed parameters and guidelines, the claimant submitted comments objecting to the limitation specifying that activities undertaken *subsequent to the determination* whether a report of child abuse is substantiated, inconclusive, or unfounded, "including the collection of physical evidence, the referral to a detective, the conduct of follow-up interviews, and the potential making of an arrest,"[163] were not reimbursable. The claimant stated that this limitation could be read to imply that these activities would be reimbursable if undertaken prior to making the determination whether a report should be forwarded to DOJ, but not reimbursable if performed after making a determination and forwarding the report. In addition, the claimant stated that not all agencies have "detectives," and that only those that do would be denied reimbursement. The intent of the limiting language above is merely to clarify that the focus of reimbursement for investigations should remain the *determination of whether to file a report with DOJ* (i.e., whether a report is unfounded, inconclusive, or substantiated). The collection of physical evidence, the referral to a senior investigating officer, whether or not that person is called "detective," and conducting follow-up interviews are all activities listed in the claimant's time studies[164] that should logically only be conducted in the case that the suspected child abuse is "not unfounded," and logically only performed after such determination has been made, and the mandate satisfied. Accordingly, the limitation of reimbursement stated above is amended to omit the word "detective," but otherwise unaffected.

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[162] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

[163] See Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at pp. 45; 88.

[164] See Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 7-9.

4. Notifications Following Reports to the Child Abuse Central Index

The test claim statement of decision approved reimbursement to notify a known or suspected child abuser that he or she has been listed in the CACI. That and other notice requirements are included in the proposed parameters and guidelines, in accordance with the following analysis.[165]

a. Notifying the suspected abuser may include the SOC 832 form but this activity is ended, for law enforcement agencies, as of January 1, 2012.

In addition to the notice requirements approved in the test claim decision, the claimant has proposed reimbursement for the following activities when several of the approved notice requirements are triggered:

- *[For law enforcement agencies:] Child abuse investigator completes advisement form to suspect(s); and*[166]
- *[For county welfare departments:] Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form.*[167]

In addition, the claimant has proposed that the above activities should include "sending the person listed in CACI with [sic] a 'Request for Grievance Hearing' form (SOC 834)."[168] There is no requirement in the statute or the approved regulations to provide this form along with the notice to the person listed. Providing the "Request for Grievance Hearing" form is denied.

Form SOC 832 was developed by CDSS, and is intended for use by county welfare departments to inform a known or suspected abuser that he or she has been reported to the CACI. It is not clear, based on the evidence in the record, whether any other agencies or departments also employ this form, but the Commission finds that completion of the Notice of Child Abuse Central Index Listing form (SOC 832), at item 3, above, is a reasonable means of implementing the expressly approved activity to "[n]*otify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.*"[169]

Additionally, the activity described here, to notify a suspected abuser that he or she has been listed in the index at the time the agency files the "Child Abuse Investigation Report" with DOJ, is ended, for law enforcement, as of January 1, 2012. This requirement arises from Penal Code section 11169, which, as discussed above, was amended in Statutes 2011, chapter 468, ending the requirement for law enforcement to forward reports of suspected child abuse to DOJ as of January 1, 2012. Because the requirement above is to notify the suspected abuser *at the time the*

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[165] Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at pp. 48-53; 88-90.

[166] Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

[167] Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

[168] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 34.

[169] Exhibit A, Test Claim Statement of Decision, at p. 45.

report is filed with DOJ, and because law enforcement agencies "shall no longer" file those reports, the notice requirement is also ended.

The parameters and guidelines reflect the completion of the form SOC 832, as a reasonable means of complying with the approved activity, and reflect the end date of this activity for law enforcement agencies, as follows:

> a. *City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:*
>
> 1) *Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.*[170]
>
> *This activity includes, where applicable, the completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.*
>
> ***For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to amendments to Penal Code section 11169(b), enacted in Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.***
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> ¶...¶
>
> b. **When information is received from CACI in the normal course of investigating or licensing duties, agencies are required to obtain and objectively review the original investigative report when making decisions regarding a new investigation, prosecution, licensing, or placement of a child, but not required to initiate a new investigation.**

The test claim statement of decision also approved the following, related to the notice requirements, and triggered by the receipt of information from the CACI during the course of a routine investigation, or an investigation of a current report of suspected child abuse or neglect:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*
>
> - *Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution,*

[170] Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241)). This activity is ended for law enforcement as of January 1, 2012, pursuant to Statutes 2011, chapter 468 (AB 717).

licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).) [171]

Information implicating the requirement to obtain and review the original report may be *received from DOJ* by the means described in section 11170. Section 11170, as amended by Statutes 2000, chapter 916, provides, in pertinent part:

> The Department of Justice shall immediately notify an agency that submits a report pursuant to Section 11169, or a district attorney who requests notification, of any information maintained pursuant to subdivision (a) that is relevant to the known or suspected instance of child abuse or severe neglect reported by the agency...
>
> ¶...¶
>
> The department shall make available to the State Department of Social Services or to any county licensing agency that has contracted with the state for the performance of licensing duties information regarding a known or suspected child abuser maintained pursuant to this section and subdivision (a) of Section 11169 concerning any person who is an applicant for licensure or any adult who resides or is employed in the home of an applicant for licensure or who is an applicant for employment in a position having supervisorial or disciplinary power over a child or children, or who will provide 24–hour care for a child or children in a residential home or facility...
>
> ¶...¶
>
> The department shall make available to investigative agencies or probation officers, or court investigators acting pursuant to Section 1513 of the Probate Code, responsible for placing children or assessing the possible placement of children...information regarding a known or suspected child abuser contained in the index concerning any adult residing in the home where the child may be placed, when this information is requested for purposes of ensuring that the placement is in the best interests of the child.
>
> ¶...¶
>
> Persons or agencies, as specified in subdivision (b), if investigating a case of known or suspected child abuse or neglect, or the State Department of Social Services or any county licensing agency pursuant to paragraph (3), or an agency or court investigator responsible for placing children or assessing the possible placement of children pursuant to paragraph (5), to whom disclosure of any information maintained pursuant to subdivision (a) is authorized, are responsible for obtaining the original investigative report from the reporting agency, and for drawing independent conclusions regarding the quality of the evidence disclosed,

[171] *Ibid.*

and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child.[172]

Thus the duty to obtain and objectively review the original investigative report is implicated when an agency, in the conduct of its ordinary duties, has occasion to inquire to DOJ regarding an individual currently under investigation regarding an instance of known or suspected child abuse, or before the agency seeking a license, or placement of a child, or an employee of a licensee or home in which a child would be placed. In such case, the DOJ is instructed by the above statute that it "shall make available" the information requested, and the agency, in turn, is required, when a listing in the CACI is made known, to obtain the original investigative report, and to review it objectively in order to evaluate licensing, placement, or prosecution decisions. The section then requires that persons or agencies, when conducting their existing duties to investigate cases of known or suspected child abuse, or when making a licensing determination, or when assessing the possible placement of children in a home, shall, *upon receipt of information from DOJ* regarding an individual suspected of child abuse, or regarding an instance of suspected child abuse, obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence and its sufficiency for making decisions within the agency's or person's discretion.

The purpose of this section can be inferred from its context, and from the expansion of its scope subsequent to Statutes 2000, chapter 916: Penal Code section 11170(b)(10) (renumbered) now imposes the same requirements on a Court Appointed Special Advocate investigating prospective employees or volunteers, a local government agency conducting a background check on a prospective peace officer employee, and a county welfare or adoption agency conducting a background check on a prospective employee or volunteer.[173] These are not persons who would normally be subject to an active, targeted investigation seeking information regarding suspected child abuse; rather, they are persons who would be subject to a routine background investigation before they can be granted employment, or some other benefit. The Commission does not here seek to exercise jurisdiction over subsequent amendments to section 11170; the expanded scope of the section is discussed only as it helps to illuminate the purpose of the requirement, which is to obtain and objectively review a report of suspected child abuse, when information is received from DOJ regarding an individual before the agency in the normal course of the agency's duties. The purpose of the test claim statute (section 11170, as last amended in 2000), then, must be to protect the individual seeking a license, or placement of a child in his or her home, from being summarily denied on the basis of a report contained in the CACI. And, with respect to a person being investigated for a more recent instance of known or suspected child abuse, the test claim statute is meant to ensure that a district attorney or other law enforcement or child protective agency does not pre-judge the individual based solely upon the existence of a prior report in the

[172] Penal Code section 11170(b) (Stats. 2000, ch. 916 (AB 1241)).

[173] Penal Code section 11170(b)(10) Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2005, ch. 279 (SB 1107); Stats. 2006, ch. 701 (AB 525); Stats. 2007, ch. 160 (AB 369); Stats. 2007, ch. 583 (SB 703); Stats. 2008, ch. 701 (AB 2651); Stats. 2008, ch. 553 (AB 2618); Stats. 2008, ch. 701 (AB 2651); Stats. 2009, ch. 91 (AB 247); Stats. 2010, ch. 328 (SB 1330); Stats. 2011, ch. 459 (AB 212); Stats. 2011, ch. 468 (AB 717); Stats. 2012, ch. 846 (AB 1712); Stats. 2012, ch. 848 (AB 1707)).

CACI; the investigating agency, or district attorney, must obtain and objectively review the prior report, and evaluate "its sufficiency for making decisions."[174]

However, the Commission finds that reimbursement is only required for the costs of *obtaining the original report and reviewing the report objectively.* This section *does not* mandate reimbursement of any investigative activities that implicate the requirement to obtain the original report, nor any investigative activities that might be necessary after reviewing the report with respect to "making decisions regarding investigation, prosecution, licensing, or placement of a child."[175]

Based on the foregoing, the parameters and guidelines provide for reimbursement as follows:

> *City or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*
>
> *Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and shall objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.*
>
> ***Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.***

5. Record Retention

The test claim statement of decision approved reimbursement for record retention by local government agencies as follows:

> *Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:*
>
> - Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.
>
> *A county welfare department shall:*
>
> - Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code,

[174] Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)).

[175] *Ibid.*

§ 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[176]

Penal Code section 11169 provides that "Agencies, including police departments and sheriff's departments, shall retain child abuse or neglect investigative reports that result or resulted in a report filed with the Department of Justice pursuant to subdivision (a) for the same period of time that the information is required to be maintained on the CACI pursuant to this section and subdivision (a) of Section 11170."[177] Penal Code section 11170 provides that information from an inconclusive or unsubstantiated report is removed from CACI after 10 years, unless a new report of suspected child abuse is received relating to the same person or persons within that time. However, because agencies subject to the test claim statute were already subject to record retention time frames for these reports, claimants are only eligible for reimbursement for the higher level of service; the length of time exceeding the prior requirement.

Government Code sections 26202 and 34090 allow cities and counties, respectively, to authorize destruction of records after two years. The Commission found that while the test claim statute requires a minimum 10 years of record retention, the initial two years are not reimbursable because of this existing requirement. The additional minimum of eight years is reimbursable under the test claim statute, and the parameters and guidelines reflect this analysis.[178]

Similarly, Welfare and Institutions Code section 10851 permits destruction of records after three years for county welfare departments. The Commission found that because county welfare departments already had a duty to retain records for three years under Welfare and Institutions Code section 10851, records retention for a minimum of seven years should be reimbursed under the test claim: the length of time added to the retention requirement by the test claim statute.[179] The parameters and guidelines reflect this analysis.

The parameters and guidelines provide for reimbursement of eight and seven years, respectively, for record retention for county probation departments and county welfare departments. As explained here and in the test claim statement of decision, the years for which claimants are eligible for reimbursement for record retention are those eight and seven years, respectively, that *follow* the two or three year retention period required under prior law. Therefore the Commission adopts the following language:

> *City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:*
>
> *Retain child abuse or neglect investigative reports, that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the prior two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within*

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[176] Exhibit A, Test Claim Statement of Decision, at pp. 46-47 [citations omitted].

[177] Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

[178] Exhibit A, Test Claim Statement of Decision, at pp. 37-38.

[179] *Ibid.*

the first 10-year period, the report shall be maintained for an additional 10 years.[180]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.

County welfare departments shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the prior three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[181]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.

6. Due Process Procedures Extended to Individual Listed in CACI

The claimant has proposed reimbursement for due process requirements implicated by the test claim statutes, as follows:

> *Due process costs incurred by law enforcement and county welfare agencies to develop and maintain ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI].*

DOF suggests striking this requirement entirely, but without comment.[182] SCO suggests limiting this activity to one-time development of ICAN due process procedures.[183] These comments are set aside, pursuant to the following analysis.

It is not clear whether the claimant's proposed language encompasses the actual implementation of due process procedures and the provision of a constitutionally-appropriate hearing for

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[180] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[181] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[182] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 2.

[183] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

individuals whose rights are affected by the test claim statutes, or is limited to the development of due process procedures. The following analysis will demonstrate that agencies have always been responsible, under the Constitution and laws of the United States, and of California, to provide due process protections to those listed in the Child Abuse Central Index, and that Statutes 2011, chapter 468 codified these protections in Penal Code section 11169. Claimants are therefore eligible for reimbursement for the ongoing costs of providing due process in each individual case, as well as the one-time costs of developing due process procedures.

a. **An individual's inclusion within the Child Abuse Central Index triggers that person's due process rights.**

The test claim statement of decision was adopted in 2007, without discussion of the precise contours of due process protections implicated by the test claim statute. In 2009 the Ninth Circuit Court of Appeals decided *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170, in which it was held that CANRA triggers an individual's 14th Amendment rights to due process of law, because inclusion in the CACI can affect a person's liberty or property interests: certain licenses, and a number of relevant vocations, are not available to a person listed in the CACI.[184]

The plaintiffs in *Humphries* were listed in the CACI as a result of an allegation of child abuse made by a rebellious teenager.[185] Out-of-state investigators determined that the report of child abuse was "substantiated," and the Humphries were arrested by Los Angeles County Sheriff's Department officers and the report of suspected child abuse forwarded to DOJ for listing in the index.[186] The Humphries were later cleared of any wrongdoing by the courts, but were unable to have their names removed from the CACI, in part because the investigator who had forwarded their names in the first instance was no longer employed with the department.[187]

The Humphries alleged that their listing in the CACI impacted their reputations and potentially their livelihood: Mrs. Humphries worked as a special education teacher, and introduced evidence that renewal of her teaching credentials might be halted by the information in the CACI.[188] Mrs. Humphries also indicated that her desire to pursue a degree in psychology was threatened by her inclusion in the CACI, because portions of her psychology coursework included working in a child care program, which in turn would require a CACI background check. The court found that this evidence implicated the Humphries' rights to procedural due process.

The court determined that listing in the CACI deprived the Humphries of rights secured by the Constitution and laws of the United States. Specifically, the stigma of being listed in the CACI, along with the statutory consequences, including the inability to obtain certain licenses or

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[184] See Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 8.

[185] *Humphries, supra*, 554 F.3d 1170, at p. 1180.

[186] *Ibid.*

[187] *Id*, at pp. 1181-1182.

[188] *Id*, at p. 1183.

credentials, constituted a violation of protected liberty interests.[189] The court held that a "lack of any meaningful, guaranteed procedural safeguards before the initial placement on CACI combined with the lack of any effective process for removal from CACI violate[d] the Humphries' due process rights." Because certain licensing agencies are required to consult the CACI before issuing licenses, "the CACI cease[s] to be a mere investigatory tool, [and becomes], in substance, a judgment against those listed."[190] The court did not seek to dictate exactly what due process is required, but stated:

> At the very least, however, California must promptly notify a suspected child abuser that his name is on the CACI and provide "some kind of hearing" by which he can challenge his inclusion. *See Goss v. Lopez,* 419 U.S. 565, 578, 95 S.Ct. 729, 42 L.Ed.2d 725 (1975); Henry J. Friendly, "*Some Kind of Hearing,*" 123 U. Pa. L.Rev. 1267 (1975) (discussing the various forms that a hearing can take). The opportunity to be heard on the allegations ought to be before someone other than the official who initially investigated the allegation and reported the name for inclusion on the CACI, and the standards for retaining a name on the CACI after it has been challenged ought to be carefully spelled out.[191]

Based on the court's reasoning in *Humphries*, it is clear that some due process is owed to those listed in the CACI, to ensure that the listings are not erroneous, and that an innocent person is not unduly damaged. At a minimum, due process requires notice, and an opportunity to be heard before an impartial fact finder.

b. Due process protections recognized in *Humphries* were incorporated in the subsequent amendments to the test claim statutes.

After and in accordance with *Humphries*, the Legislature sought to include basic due process protections in the statutes that make up CANRA. These requirements are declaratory of existing federal and state due process protections and do not require a new test claim decision. Due process protections identified in Humphries and codified by the Legislature are reasonably necessary to comply with the mandate; moreover, the amendments made to section 11169 are implementing existing constitutional requirements triggered by the test claim statutes, not imposing additional mandated activities.

Subdivisions (d) through (g) were added to section 11169 by Statutes 2011, chapter 468, as follows:

> (d) Subject to subdivision (e), any person who is listed on the CACI has the right to a hearing before the agency that requested his or her inclusion in the CACI to challenge his or her listing on the CACI. The hearing shall satisfy due process requirements. It is the intent of the Legislature that the hearing provided for by this subdivision shall not be construed to be inconsistent with hearing proceedings available to persons who have been listed on the CACI prior to the enactment of the act that added this subdivision.

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[189] *Id*, at pp. 1185-1189.

[190] *Humphries, supra*, 554 F.3d 1170, at p. 1201.

[191] *Ibid.*

(e) A hearing requested pursuant to subdivision (d) shall be denied when a court of competent jurisdiction has determined that suspected child abuse or neglect has occurred, or when the allegation of child abuse or neglect resulting in the referral to the CACI is pending before the court. A person who is listed on the CACI and has been denied a hearing pursuant to this subdivision has a right to a hearing pursuant to subdivision (d) only if the court's jurisdiction has terminated, the court has not made a finding concerning whether the suspected child abuse or neglect was substantiated, and a hearing has not previously been provided to the listed person pursuant to subdivision (d).

(f) Any person listed in the CACI who has reached 100 years of age shall have his or her listing removed from the CACI.

(g) If, after a hearing pursuant to subdivision (d) or a court proceeding described in subdivision (e), it is determined the person's CACI listing was based on a report that was not substantiated, the agency shall notify the Department of Justice of that result and the department shall remove that person's name from the CACI.

These changes, recognizing that "CACI has been the subject of substantial litigation over the years, principally involving issues related to due process of law," are intended "to address the issues raised in previous lawsuits" regarding the constitutionality of the CACI.[192] The Legislative Counsel's digest preceding the bill provides as follows:

Existing law charges the Department of Justice with maintaining CACI and requires that the index be continually updated by the department and not contain any reports that are determined to be unfounded.

This bill would instead provide that only information from reports that are reported as substantiated would be filed, and all other determinations would be removed from the centralized list. The bill would also provide that any person who is listed on the CACI has the right to an agency hearing, as specified, to challenge his or her listing on the CACI. The bill would require the hearing to meet due process requirements. The bill would also specify the circumstances under which the hearing may be denied. The bill would further provide that a person who is listed on the CACI has a right to that hearing if the court's jurisdiction terminates, the court has not made a finding concerning whether the suspected child abuse or neglect was substantiated, and that hearing has not been provided previously to the listed person. After that hearing or a court proceeding, if it is determined that the person's CACI listing was based on a report that was not substantiated, the agency would be required to notify the department of that result and the department shall remove that person's name from the CACI.

The Committee analysis also states that "[t]he provisions of this bill seeking to ensure that CACI is operated in a constitutional manner are likely to result in significant future litigation-related cost savings potentially in the millions of dollars to the DOJ and local agencies." While this statement captures the intent of cost-savings, it also recognizes the intent to alter the operation of the CACI to achieve consistency with constitutional requirements. Therefore the Commission

[192] Exhibit X, Senate Committee Analysis, AB 717.

finds that the amendments to section 11170, effected by Statutes 2011, chapter 468, are not newly mandated requirements, but are codifying and clarifying existing federal and state constitutional requirements.

c. Due process protections required under the Constitution of the United States, or under the Constitution and laws of the State of California, when triggered by state-mandated activities, are reimbursable pursuant to Article XIII B, section 6.

In *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, the California Supreme Court held that all due process procedures and costs resulting from expulsions made mandatory by the test claim statute were reimbursable, whether arising from federal law or state law.[193] Education Code section 48915, in pertinent part, "(1) *compelled* a school principal to *immediately suspend* any student found to be in possession of a firearm at school or at a school activity off school grounds, and (2) *mandated* a recommendation to the school district governing board that the student be expelled."[194] The court noted that "whenever expulsion is recommended [under state law] a student has a right to an expulsion hearing." The court held, "[a]ccordingly, it is appropriate to characterize the former provision as *mandating* immediate suspension, a recommendation of expulsion, *and hence, an expulsion hearing.*"[195]

The Commission, in its test claim statement of decision prior to *San Diego Unified*, had excepted the federal due process requirements from reimbursement pursuant to Government Code section 17556, finding that only the due process requirements imposed by the test claim statute that were in excess of the federal requirements should be reimbursable.[196] The court disagreed, finding that section 17556 was not applicable to the facts; that Education Code section 48915, providing for mandatory expulsions in certain situations, does not "implement federal law," and therefore due process costs arising from both federal and state law and Constitutions are reimbursable when an expulsion recommendation is made mandatory under state statute.[197]

d. The one-time development of due process procedures, as well as the ongoing provision of due process protections to listed individuals, are approved.

Due process procedures were not expressly approved in the test claim statement of decision, nor are due process requirements found in the language of the test claim statutes, as pled. Rather the *Humphries* decision recognized a due process right inherent in the existence and application of the CACI, and the Legislature subsequently amended the code to include due process protections. *San Diego Unified* is in accord, in that it makes clear that due process procedures triggered by state-mandated activities are reimbursable whether arising under state or federal law

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[193] Discretionary expulsions were held not to give rise to reimbursable costs, including due process procedures triggered.

[194] *San Diego Unified, supra*, at p. 869.

[195] *Id*, at p. 870.

[196] *Id*, at pp. 872-873.

[197] *Id*, at p. 881.

or Constitution.[198] The Commission now must accept the courts' findings and hold that due process protections triggered by test claim statutes surrounding the CACI are reimbursable.

The court in *Humphries* directed the state to institute "some kind of hearing" process to provide a remedy for those who would challenge their listing in the CACI, and provided that the hearing must be before someone other than the person who performed the investigation.[199] The very fact that the Humphries' were forced to sue (as well as the amendments to the code following thereafter) demonstrates that it is unlikely that adequate due process procedures existed prior to that 2009 case, at least in Los Angeles County. The Department of Social Services has adopted procedures that appear at first glance to satisfy due process, as interpreted by the court in *Humphries*, but those measures, adopted in settlement of another due process case, only extended to county welfare departments at that time, and were not required of law enforcement agencies. This is yet another reason for the amendments made in Statutes 2011, chapter 468 (AB 717).[200]

Based on the court's express finding that due process protections are owed, reimbursement for the development and implementation of those procedures is reasonably necessary to carry out the mandate. However, the claimant has submitted no evidence that due process procedures must be continually "develop[ed] *and* maintain[ed]." Therefore, approval of this activity is limited to a one-time activity of developing procedures for this program, consistent with the Legislature's expression of the constitutional requirements, rather than an on-going activity including "maintain[ing]" due process procedures.

The actual provision of due process protections to individuals who seek to challenge being listed in the CACI is reimbursable, based on the holdings of *San Diego Unified* and *Humphries, supra.* Because listing in the CACI triggers 14th Amendment due process protections, the agency initiating the listing must provide sufficient due process to protect the rights of the individual against unconstitutional deprivation of a protected liberty interest. The cost of that process is thus reasonably necessary to carry out the mandate. Given that due process hearings will be required any time an individual seeks to challenge his or her inclusion in the CACI, this must be considered a reasonably necessary ongoing activity.

Accordingly, and consistently with the implications of the *Humphries* decision, and *San Diego Unified*, and the subsequent amendments to section 11169, the Commission finds that one-time development and implementation of due process procedures is approved for reimbursement in these parameters and guidelines. The Commission also approves ongoing provision of due process protections to individuals seeking to challenge their listing in the CACI, including notice and a hearing. Both of these activities are eligible for reimbursement by a showing of actual costs, and will require contemporaneous source documentation, as provided in the parameters and guidelines. It is unclear how many, if any, of the eligible claimants provided the mandated due process protections prior to the *Humphrey's* decision in 2009 or the amendment of 11169 in 2011 and what the scope of those protections might have been. However, any jurisdiction that did actually perform the mandated due process activities is eligible to claim for their actual costs incurred beginning July 1, 1999.

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[198] *San Diego Unified, supra*, at p. 881.

[199] *Humphries, supra*, 554 F.3d 1170, at p. 1201.

[200] Exhibit X, Senate Committee Analysis, AB 717.

7. Requirements of County Welfare Departments Proposed by Claimant

The claimant has proposed reimbursement for reporting activities of county welfare departments, some of which are not supported on the basis of the record, and exceed the scope of the mandate. The claimant proposes reimbursement for the following reporting activities for county welfare departments:

> *1. Completion of the Child Abuse Summary Report (SS 8583) form [Standard time is 22 minutes]*
>
> *2. Completion of the Suspected Child Abuse Report (SS 8572) form [Standard time is 23 minutes]*
>
> *3. Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form [Standard time is 13 minutes]*
>
> *4. Filing copies of the SS 8583 and SS 8572 forms with a copy of the investigative report [Standard time is 22 minutes]*
>
> *5. Response to DOJ inquires [Standard time is 9 minutes].*[201]

The Commission finds that preparing and submitting the Child Abuse Summary Report form (SS 8583) is expressly approved in the test claim statement of decision, as part and parcel of the completion of an investigation and forwarding of reports to DOJ. The parameters and guidelines reflect this activity, as discussed above, and it is not necessary to further analyze this activity here.

Completion of a "Notice of Child Abuse Central Index Listing (SOC 832) form" is discussed above at Part 4., with respect to providing notice to a suspected abuser that he or she has been listed in the index. The Commission finds, as stated above, that the completion of the form is a reasonable method by which to comply with the mandate, and the parameters and guidelines therefore reflect reimbursement for this activity, where applicable.

Additionally, the claimant proposes reimbursement for "[f]iling copies of the SS 8583 and SS 8572 forms with a copy of the investigative report." The Child Abuse Summary Report, form 8583, is the form forwarded to DOJ. The Suspected Child Abuse Report, form 8572, originates with the mandated reporter, and is received by the investigating agency; this is the report that precipitates all reimbursable activities under CANRA. The activity proposed above might be interpreted to include filing copies of the forms with DOJ, but this is not required by DOJ regulations.[202] Therefore, it more likely is intended to mean filing copies of the incoming (8572) and outgoing (8583) forms with the investigating agency's investigation report, retained by the agency. Retention of these forms is included in the parameters and guidelines language regarding the expressly approved activities regarding retention of records of suspected child abuse at Part 5., above.

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[201] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

[202] California Code of Regulations, title 11, section 903 (Register 98, No. 29) [requirement to report to DOJ using Form 8583, but no requirement to retain a copy of the Form 8583].

The remaining activities cited above are not supported by evidence in the record. In particular, the Suspected Child Abuse Report form (SS 8572) is the same form employed by mandated reporters, individuals whose activities are not subject to reimbursement. It is not clear based on the evidence in the record why county welfare *agencies* should be reimbursed for completing the Child Abuse Summary Report form, while county welfare *employees* would be subject, as individuals, based on their vocation, to the mandatory reporting requirements, which are not reimbursable. In other words, a psychologist, or doctor, would be considered a mandatory reporter by vocation and training, whether employed by the county, or some private entity. Therefore, as was explicitly found in the test claim statement of decision, the mandated reporter activity, to complete the Child Abuse Summary Report form, is not unique to government, and does not impose a reimbursable new program or higher level of service.[203] Submittal of this form to the child protective agency is the triggering event for the mandate—without it there are no mandated activities.

Furthermore, it is unclear from what approved activity in the test claim statement of decision the claimant derives the alleged reasonably necessary activity "Response to DOJ inquiries (9 min)." It could be asserted that responding to DOJ inquiries is a reasonably necessary activity, but the claimant has provided no explanation as to what would give rise to a DOJ inquiry, nor any explanation of what inquiries are proposed to be reimbursable.[204] DOJ does not take any responsibility for the accuracy of the information maintained in the index: "DOJ does not conduct an investigation to verify the accuracy of the information submitted nor does it investigate the quality or accuracy of the abuse or severe neglect investigation conducted by the submitting agency."[205] DOJ serves only as a repository of information, based on the language of the test claim statutes. Therefore it is unknown what sort of inquiry DOJ might undertake to make. The claimant has provided no evidence in the record explaining what a "DOJ inquiry" entails, and therefore this activity must be denied.

Based on the foregoing, the Commission finds that the preparing and submitting the Child Abuse Summary Report, form SS 8583, retaining copies of the Child Abuse Summary Report form SS 8583 and the Suspected Child Abuse Report form SS 8572, and the completion of the Notice of Child Abuse Central Index Listing, form SOC 832, are approved elsewhere in this analysis, and incorporated within the parameters and guidelines, as appropriate. The remaining proposed activities are denied.

C. Claim Preparation and RRM Proposal (Section V. of Proposed Parameters and Guidelines)

The claimant has proposed standard times RRMs for specified activities, including investigative activities performed by law enforcement agencies, and complying with reporting and notice

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[203] Exhibit A, Test Claim Statement of Decision, at pp. 15-16 [Duties alleged under Penal Code section11166 "are not required of local entities, but of mandated reporters as individual citizens," and are therefore not a reimbursable state-mandated new program or higher level of service].

[204] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at pp. 23-24.

[205] Code of Regulations, title 11, section 902 (Reg. 2002, No. 17; Reg. 2006, No. 19; Reg. 2010, No. 2).

requirements by county welfare departments. The claimant's proposed RRMs will be incorporated into the discussion below, where relevant.

For the following reasons, the Commission finds that the evidence and exhibits submitted are not sufficient to support adoption of the proposed RRMs, consistent with the constitutional and statutory requirements of RRMs, and of Commission decisions generally. While an RRM proposal need not be based on actual cost data, nor precisely reimburse every dollar to every claimant, an RRM must reasonably reimburse claimants for the costs mandated by the state, and an RRM proposal must be based on substantial evidence, like any other Commission decision. Here, as discussed below, there is not sufficient evidence in the record to meet the substantial evidence standard, and to adopt the RRMs for reimbursement on the basis of this record.

Thus, the parameters and guidelines include the Commission's standard language for actual cost reimbursement in Section V, requiring documentation to support the claims for reimbursement.

1. **The Purpose of an RRM is to Reimburse Local Government Efficiently and Simply, with Minimal Auditing and Documentation Required.**

   a. **The RRM proposal meets the minimal statutory requirements for adoption of an RRM.**

The reimbursement obligation of article XIII B, section 6 was "enshrined in the Constitution ... to provide local entities with the assurance that state mandates would not place additional burdens on their increasingly limited revenue resources."[206] Section 17561(a) states: "[t]he state *shall* reimburse each local agency and school district for *all* 'costs mandated by the state,' as defined in Section 17514."[207] The courts have interpreted the constitutional and statutory scheme as requiring "full" payment of the actual costs incurred by a local entity once a mandate is determined by the Commission.[208] The statutes providing for the adoption of an RRM, along with the other statutes in this part of the Government Code, are intended to implement article XIII B, section 6.[209]

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[206] *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1282; *CSBA v. State of California* (2011) 192 Cal.App.4th 770, 785-786.

[207] Government Code section 17561 (Stats. 2009, ch. 4, § 4 (SB3X 8)) [emphasis added].

[208] *CSBA v. State of California* (*CSBA II*) (Cal. Ct. App. 4th Dist. 2011) 192 Cal.App.4th 770, 786; *County of Sonoma v. Commission on State Mandates* (Cal. Ct. App. 1st Dist. 2000) 84 Cal.App.4th 1264, 1284. The court in *County of Sonoma* recognized that the goal of article XIII B, section 6 was to prevent the state from forcing extra programs on local government in a manner that negates their careful budgeting of expenditures, and that a forced program is one that results in "increased actual expenditures." The court further noted the statutory mandates process that refers to the reimbursement of "actual costs incurred."

See also, Government Code sections 17522 defining "annual reimbursement claim" to mean a claim for "actual costs incurred in a prior fiscal year; and Government Code section 17560(d)(2) and (3), referring to the Controller's audit to verify the "actual amount of the mandated costs."

[209] Government Code section 17500 et seq.

Statutory provision for the adoption of an RRM was originally enacted in 2004, and amended in 2007 to promote greater flexibility.[210] Former section 17518.5 provided that an RRM must "meet the following conditions:"

> (1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner.
>
> (2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner.[211]

The LAO found in a 2007 report that measurement of marginal costs was "complex," and that documentation requirements made it difficult to file claims and led to disputes with the Controller. LAO's recommendation to address these issues was to "[e]xpand the use of unit-based and *other simple claiming methodologies* by clarifying the type of easy-to-administer methodologies that the Legislature envisioned when it enacted this statute."[212] The LAO's recommendations were implemented in Statutes 2007, chapter 329 (AB 1222). Section 17518.5 now defines an RRM as follows:

> (a) "Reasonable reimbursement methodology" means a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514.
>
> (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or projections of other local costs.
>
> (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost efficient manner.
>
> (d) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other

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[210] Government Code section 17518.5 (enacted by Stats. 2004, ch. 890 (AB 2856); amended by Stats. 2007, ch. 329 (AB 1222)).

[211] Government Code section 17518.5 (Stats. 2004, ch. 890 § 6 (AB 2856)).

[212] Exhibit X, "State-Local Working Group Proposal to Improve the Mandate Process," Legislative Analyst's Office, June 21, 2007, page 3. See also, Assembly Bill Analysis of AB 2856 (2004), concurrence in Senate Amendments of August 17, 2004; Assembly Bill Analysis of AB 1222 (2007), concurrence in Senate Amendments of September 4, 2007. These bill analyses identify the purpose of the RRM process is to "streamline the documentation and reporting process for mandates."; *Kaufman & Broad Communities, Inch. v. Performance Plastering* (Cal. Ct. App. 3d Dist. 2005) 133 Cal.App.4th 26, at pp. 31-32 [Reports of the Legislative Analyst's Office may properly be considered, as legislative history, to determine the legislative intent of a statute].

approximations of local costs mandated by the state, rather than detailed documentation of actual costs . . . .

(e) A reasonable reimbursement methodology may be developed by any of the following:

(1) The Department of Finance.

(2) The Controller.

(3) An affected state agency.

(4) A claimant.

(5) An interested party. [213]

An RRM diverges from the traditional requirement of supporting a reimbursement claim with detailed documentation of actual costs incurred and, instead, applies a standard formula or single standard unit cost, based on approximations of local costs mandated by the state. A unit cost or, in this case, unit times, based on approximations or other projections may result in some entities receiving more than their actual costs incurred to comply with a mandated program, and some receiving less. As the following analysis will demonstrate, the statutory requirements are highly flexible, but whether approval of RRM is legally supportable turns on whether it reasonably reimburses eligible claimants for their actual costs and whether it is supported by substantial evidence in the record.

A unit cost must represent a reasonable approximation of the costs incurred by eligible claimants to implement the state-mandated program, in order to comply with the constitutional requirement that *all costs mandated by the state* be reimbursed to a local government entity. In certain circumstances, a unit cost based on a significant or large variation of costs reported may not reasonably represent the costs incurred by eligible claimants and, thus, may not comply with the requirements of article XIII B, section 6 of the California Constitution. On the other hand, given the purpose of the RRM, to "balance accuracy with simplicity," some degree of variation in costs is permissible.[214]

The statutory requirements to adopt an RRM are minimal, and very broad. Government Code section 17518.5, as amended in 2007, eliminates both the prior rule that 50% of eligible claimants have their costs fully offset, and the rule that the total amount to be reimbursed under an RRM must be equal to the total statewide cost estimate. The new statute provides less stringent requirements for documentation of costs, and less burdensome measuring of the marginal costs of higher levels of service.[215] In other words, rather than providing rigid requirements or elements to which an RRM proposal for adoption must adhere, the amended statute focuses on the *sources of information for the development of an RRM*, and only requires

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[213] Government Code section 17518.5(b-d) (Stats. 2007, ch. 329 § 1 (AB 1222)).

[214] Government Code section 17557 (Stats. 2010, ch. 719 (SB 856) § 32).

[215] *Kaufman & Broad Communities, supra*, 133 Cal.App.4th 26, at pp. 31-32 [LAO reports may be relied upon as evidence of legislative history].

that the end result "balances accuracy with simplicity."[216] The Commission's regulations which implement the RRM statute (section 17518.5) also focus on the information to be used, rather than any specific degree of precision or accuracy necessary.[217] Implicit, however, is the constitutional requirement that the end result must reasonably reimburse claimants for their actual mandated costs, as required by article XIII B, section 6.

The statute provides that detailed, actual cost information is not required to develop an RRM. Section 17518.5 provides that an RRM "shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or *other projections of other local costs.*"[218] The statute does not *require* any one of these options; it merely outlines these as *possible sources* for the development of evidence to support an RRM. "[C]ost information from a representative sample of eligible claimants" is only *one source of evidence* upon which to base an RRM, along with "information provided by associations of local agencies and school districts, or *other projections* of local costs."[219] Thus, whether the sample size, or the constitution of the sample, is representative is not dispositive on the question whether an RRM may be adopted. Moreover, section 1183.13 of the Commission's regulations provides that a "representative sample of claimants does not include eligible claimants *that do not respond to surveys or otherwise participate* in submitting cost data."[220]

In addition, the statute provides that an RRM "[w]henever possible... shall be based on general allocation formulas, uniform cost allowances, and *other approximations of local costs* mandated by the state, *rather than detailed documentation* of actual costs."[221]

And finally, section 17518.5(c) provides that an RRM "shall *consider* the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner." The section does not require that an RRM *address* such variation, or that it *mitigate* or *eliminate* such variation.

Here, the law enforcement surveys upon which the RRMs are based were responded to by twelve law enforcement agencies that together "serve over half the state's population."[222] The county welfare surveys were responded to by eight counties, serving "well over 50 percent of the State's population."[223] The law enforcement surveys were developed by the Los Angeles County Sheriff's Department, in cooperation with the California State Association of Counties and the

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[216] Government Code section 17557.

[217] Government Code section 17518.5(b-d) (Stats. 2007, ch. 329 § 1 (AB 1222)); Code of Regulations, title 2, section 1183.131.

[218] Government Code section 17518.5(b) (Stats. 2007, ch. 329 § 1 (AB 1222)).

[219] Government Code section 17518.5 (Stats. 2007, ch. 329 (AB 1222) § 1) [emphasis added].

[220] Code of Regulations, Title 2, section 1183.13 (Register 2008, No. 17).

[221] Government Code section 17518.5(d) (Stats. 2007, ch. 329 § 1 (AB 1222)).

[222] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative at p. 11.

[223] *Id*, at p. 19.

League of California Cities.[224] The county welfare department surveys were developed by "a core team of [Los Angeles] County staff, California Welfare Directors Association staff, and State Department of Social Services staff."

The RRM proposal includes standard times RRMs for specified activities. The survey data upon which the RRMs are based does not require actual dollar amounts for the specified activities, but rather focuses on the time expended for those activities, and bases reimbursement on those standard times applied to an individual claimant's "blended productive hourly rate, in accordance with long established State Controller's Office Instructions."[225] In this respect the RRMs are not based on "detailed documentation of actual costs," but rather on a formula, based on survey data, or on what might be characterized as "other approximations."[226] In rebuttal comments submitted in response to agency and other party comments, the claimant submitted a second revised proposed parameters and guidelines, which narrows the activities for which the claimant seeks reimbursement under the RRMs, but the surveys upon which the standard times RRMs are based are the same, and the analysis herein is therefore unchanged.[227]

Thus, the claimant has submitted survey results from local agencies who responded to the survey request, and who represent over half the state's population. The Commission may find that this constitutes a representative sample, in accordance with the ordinary meanings of "representative" and "sample," and with the definition found in the Commission's regulations, if the survey results are supported by admissible evidence in the record.[228]

In addition, the claimant has submitted a standard times RRM, which could easily be characterized as a "general allocation formula…[or] other approximations of local costs." To the extent that the RRM is based on time data rather than cost data, it is consistent with the minimal requirements of the statute.[229]

Finally, although hourly rates of pay and benefits might vary from one county or city to another, it is not necessary to examine whether and to what extent that variation impacts the total costs of implementing the mandate, because the application of "standard times" to the hourly rates of personnel in different cities and counties will account for the variation, as long as the times themselves are defensible. In this way a standard times proposal does address, and arguably

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[224] Id, at p. 2; See also, Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Declaration of Suzie Ferrell, at p. 6.

[225] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative at pp. 11-12.

[226] Government Code section 17518.5 (Stats. 2007, ch. 329 (AB 1222)).

[227] See Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 14-18 [The re-evaluation of the law enforcement RRMs "focused on whether a specific activity should remain in the RRM or be removed. Fortunately, a new time survey of specific activities was not necessary as the standard time component for each activity was discernable."].

[228] Exhibit X, Webster's New International Dictionary, ["representative," and "sample," defined]. See also Code of Regulations, Title 2, section 1183.13.

[229] *Ibid.*

mitigates, any variation in costs among local government, to the extent that personnel costs constitute a significant variable.

Based on the foregoing, the Commission finds that the data submitted, and the proposal based on those data, do "consider the variation" in local costs as required, in order to arrive at the unit times proposed, and otherwise meet the minimal requirements of section 17518.5.

b. The RRM proposal is not supported by substantial evidence in the record.

Despite the findings that the RRM broadly meets the requirements of section 17518.5, statutory enactments must be considered in the context of the entire statutory scheme of which they are a part and be harmonized with the statutory framework as a whole;[230] when the Legislature added section 17518.5 to the Government Code, it did not change the existing requirement in section 17559 that all of the Commission's findings be based on substantial evidence in the record. In 2010, the Commission clarified its regulations to specifically identify the quasi-judicial matters that are subject to these evidentiary rules, including proposed parameters and guidelines and requests to amend parameters and guidelines.[231] Thus, the plain language of the statutory and regulatory mandates scheme requires substantial evidence in the record to support the adoption of an RRM.

Substantial evidence has been defined in two ways: first, as evidence of ponderable legal significance...reasonable in nature, credible, and of solid value;[232] and second, as relevant evidence that a reasonable mind might accept as adequate to support a conclusion.[233] The California Supreme Court has stated that "[o]bviously the word [substantial] cannot be deemed synonymous with 'any' evidence."[234] Therefore the second of the above definitions is

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[230] *Renee J. v. Superior Court* (2001) 26 Cal.4th 735, 743.

[231] The courts, in recent lawsuits dealing with questions of fact, have determined that the Commission's conclusions were not supported by any evidence in the record and, thus, the Commission's decisions were determined invalid pursuant to Government Code section 17559 and Code of Civil Procedure section 1094.5. (See, *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355 [Peace Officer Procedural Bill of Rights, on the issue of practical compulsion]; *State of California Department of Finance, State Water Resources Control Board, et al. v. Commission on State Mandates and County of San Diego, et al.*, Sacramento County Superior Court, Case No. 34-2010-80000604 [Discharge of Stormwater Runoff, on the issue of whether the permit requirements are considered to fall within the Maximum Extent Practicable standard of federal law]; *State of California Department of Finance, State Water Resources Control Board, and California Regional Water Quality Control Board, Los Angeles Region v. Commission on State Mandates and County of Los Angeles, et al.*, Los Angeles County Superior Court, Case No. BS130730 [Municipal Storm Water and Urban Runoff Discharges, on the issue of whether the permit requirements are considered to fall within the Maximum Extent Practicable standard of federal law]).

[232] *County of Mariposa v. Yosemite West Associates* (Cal. Ct. App. 5th Dist. 1998) 202 Cal.App.3d 791, at p. 805.

[233] *Desmond v. County of Contra Costa* (1993) 21 Cal.App.4th 330, 335.

[234] *People v. Bassett* (1968) 69 Cal.2d 122, at p. 139.

appropriate to the standard for overturning and Commission decision in accordance with section 17559: relevant evidence that a reasonable mind might accept as adequate to support a conclusion. Substantial evidence is not submitted by a party; it is a standard of review, upon which a reviewing court will uphold the determinations of a lower court, or in this context, the Commission, if those findings are supported by substantial evidence. A court will not reweigh the evidence of a lower court, or of an agency exercising its adjudicative functions; rather a court is "obliged to consider the evidence in the light most favorable to the [agency], giving to it the benefit of every reasonable inference and resolving all conflicts in its favor."[235]

The Commission is not required to observe strict evidentiary rules, but its decisions must be reasonable, and grounded in fairness. Section 1187.5(a) of the Commission's regulations provides that when exercising the quasi-judicial functions of the Commission, "[a]ny relevant non-repetitive evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs."[236] This regulation is borrowed from the evidentiary requirements of the Administrative Procedures Act, which contains substantially the same language.[237] In addition, both the Commission's regulations and the Government Code permit the use of hearsay evidence and declarations "for the purpose of supplementing or explaining other evidence but [hearsay] shall not be sufficient in itself to support a finding unless it would be admissible over objection in a civil action."[238]

Therefore, in keeping with the applicable evidentiary standards provided by the statutes and regulations, and in an attempt to harmonize the case law with the clear import of statute and regulation, the following standards emerge: the Commission's decisions must be supported by "substantial evidence" under section 17559, but the conduct of hearings need not adhere to strict evidence rules pursuant to section 1187.5 of the Commission's regulations and Government Code section 11513(c); any relevant non-repetitive evidence *shall* be admitted if it is the sort of evidence on which responsible persons are accustomed to rely; hearsay evidence may be used to supplement or explain, although it shall not be sufficient to support a finding unless admissible over objection in civil actions.[239] Under section 11514, as referenced in the Commission's regulations, an affidavit or declaration may be "given the same effect as if the affiant had testified orally," if properly noticed and an opportunity to cross-examine the affiant is given.[240] Expert testimony, in the form of an affidavit, would be admissible if the Commission finds a witness qualified by special skill or training, and the testimony (here, declaration) is helpful to the Commission.[241] Furthermore, surveys of eligible claimants as a method of gathering cost

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[235] *Martin v. State Personnel Board* (Cal. Ct. App. 3d Dist. 1972) 26 Cal.App.3d 573, at p. 577.

[236] Code of Regulations, Title 2, section 1187.5.

[237] Government Code section 11513.

[238] Code of Regulations, title 2, section 1187.5; Government Code section 11514 [providing for use of affidavits in lieu of testimony].

[239] California Code of Regulations, Title 2, section 1187.5.

[240] Government Code section 11514(a) (Stats. 1947, ch. 491 § 6).

[241] Evidence Code sections 720; 801 (Stats. 1965, ch. 299 § 2).

data are contemplated by the statute and the regulations as a viable form of evidence, but they must be admissible under the Commission's regulations and the evidence rules, as discussed.[242]

The claimant has proposed standard times RRMs for investigative activities performed by law enforcement, and for reporting and notice activities performed by county welfare departments, as follows:

> Level - 1 No Child Abuse Based on Preliminary Information (Suspected Child Abuse Report (SCAR) or Call-for-Service).
>
> All child abuse reports, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, investigated and closed with no further action taken if no child abuse is indicated based on information received by the agency.
>
> The standard time for Level 1 is 102 minutes.
>
> Level 2 - Patrol Officer Investigation, No Child Abuse
>
> All child abuse reports, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, investigated and if child abuse is not suspected after a patrol officer's investigation, the incident must be documented and closed.
>
> The standard time for Level 2 is 268 minutes.
>
> Level 3 - Reported CACI Investigation
>
> All child abuse allegations, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, and investigated. If suspected child abuse has not been ruled out after a patrol officer's investigation, an in depth investigation must be completed to determine if the child abuse is "unfounded," "inconclusive," or "substantiated."
>
> If child abuse is "substantiated"' or "inconclusive," it must be reported to the State Department of Justice. Before it is reported, certain Level 3 steps, which go beyond those found in Level 1 and 2, must be performed.
>
> The standard time for Level 3 is 838 minutes.
>
> Actual cost reimbursement is available for additional services not found in the Level 3 RRM. These services are described in IV.C(D) below.
>
> The standard times for county welfare agencies are:
>
> 1. Completion of the Child Abuse Summary Report (SS 8583) form
>
> The standard time is 22 minutes.
>
> 2. Completion of the Suspected Child Abuse Report (SS 8572) form.
>
> The standard time is 23 minutes.

[242] Government Code section 17518.5; Code of Regulations, Title 2, section 1183.13.

3. Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form.

The standard time is 13 minutes.

4. Filing copies of the SS 8583 and SS 8572 forms with a copy of the investigative report.

The standard time is 22 minutes.

5. Response to DOJ inquires.

The standard time is 9 minutes.[243]

Based on the record here, the Commission does not have substantial evidence upon which to base a decision to adopt the standard times RRMs proposed for law enforcement.

The declarations of Suzie Ferrell and Daniel Scott state that the law enforcement surveys were developed on the basis of the investigative activities necessary to complete the ICAN mandated activities, and that the activities included in the surveys are "reasonably necessary in conducting ICAN investigations, preparing ICAN reports, and performing other ICAN required duties."[244] The Ferrell declaration also states that "it is my information and belief that the average or standard time for each ICAN step…is based on a representative sample of law enforcement agencies." In an additional declaration attached to the claimant's rebuttal comments and second revised proposed parameters and guidelines, Ms. Ferrell states, with slightly more specificity, that "the replacement RRM, found in Exhibit 1 of this filing, contains only those activities that are reasonably necessary in order to complete the state 'Child Abuse Investigation Report' Form SS 8583."[245]

As discussed above with respect to reimbursable activities, these proposed RRMs, if supported with substantial evidence, could be only partially approved, despite the assertions of Mr. Scott and Ms. Ferrell, because the activities underpinning the proposed RRMs exceed the scope of the mandate, and the scope of what is reimbursable under article XIII B, section 6. Notwithstanding their information and belief that the steps described in the law enforcement RRMs are necessary to complete ICAN investigations, the activities beyond investigation by patrol officers for purposes of preparing the report required by section 11169, as discussed, are not reimbursable, because those activities exceed the scope of what was approved in the test claim statement of decision; they exceed the scope of what is reasonably necessary to carry out the mandate (i.e., to determine whether a report is unfounded); and they exceed the scope of what is reimbursable under article XIII B, section 6 and Government Code section 17556.[246]

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[243] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 26-27.

[244] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 1, Declaration of Suzie Ferrell, at p. 6.

[245] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 47.

[246] See discussion above at section (B.)(3.), p. 34 and following.

Along with the declarations described above, the claimant has submitted summary survey results for the law enforcement activities that the claimant seeks to include in the law enforcement RRMs. Those summary survey results describe how much time should be assigned to each step in the investigation for law enforcement agencies. However, as discussed above, the reimbursement of those activities is limited to the activities and level of investigation required for the purpose of completing the Form 8583. Anything more, as analyzed above, would provide reimbursement for the costs of mandated reporter activities, or a criminal investigation; and to reimburse law enforcement agencies for activities beyond those approved for county welfare departments: these are not reimbursable activities. Moreover, nowhere in the claimant's submissions are the actual raw data found, nor any spreadsheets or other summaries that detail how the standard times RRMs were calculated; therefore it cannot be determined whether there is substantial evidence to support the costs claimed. In the claimant's rebuttal comments and second revised proposed parameters and guidelines, the times for each activity are identified individually, as follows:

Duty	Time in Minutes
Officer receives, prints, or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters	15
Officer processes child abuse report into agency's tracking system	7
Officer reviews report and determines based on the SCAR or call-for-service that no further investigation is required	33
Officer's findings are entered into agency's system	26
Supervising officer reviews investigation findings and approves closure of report indicating no child abuse	21
Totals for Level 1	102

Because the claimant's proposal identifies individual times for each activity, non-reimbursable activities *could* potentially be eliminated in an adopted RRM. However there remains no evidence to support the standard times requested, other than the conclusory declarations submitted into evidence. In addition, there is no evidence provided that these activities are utilized other than in the County of Los Angeles. In comments submitted in response to the draft staff analysis, the claimant submitted the declaration of Mr. John Langstaff, "Project and Program Manager of the E-SCARS project." Mr. Langstaff declares that the "specialized software" for cross-reporting and tracking child abuse reports utilized by the County is "a more reliable method of cross-reporting" than relying on fax machines. However, Mr. Langstaff does not state, nor does any other evidence in the record indicate, whether any other county or jurisdiction utilizes the E-SCARS system, or any other electronic tracking system. The standard times proposed above presume that the investigating patrol officer utilizes the agency's tracking system, but there is no support in the record for that presumption with respect to other jurisdictions. Therefore the RRMs, based upon inadmissible hearsay, and including activities that are not approved and may or may not be utilized in other jurisdictions, are not supported by substantial evidence in the record and cannot be approved by the Commission.

Based on the analysis above, the law enforcement RRMs are denied.

Moreover, just as with the law enforcement standard times proposed, the claimant has submitted only summary survey results for county welfare departments' activities, along with the survey questions distributed to eligible claimants.[247] As discussed above, the surveys were returned by eight eligible claimants, representing, according to the claimant's evidence, more than fifty percent of the state's population. But nowhere in the claimant's submissions is there any evidence of the raw data returned. Only the conclusions are stated, in the form of standard times calculated by the claimant. This evidence is not sufficient in itself to support the Commission's decision to approve the proposed RRMs.

Based on the foregoing, proposed RRMs for county welfare departments are denied.

D. Offsetting Revenues and Reimbursements (Section VII. of Proposed Parameters and Guidelines)

The Commission's regulations require parameters and guidelines to identify offsetting revenues that may apply to the program as follows:

i. Dedicated state and federal funds appropriated for this program

ii. Non-local agency funds dedicated for this program.

iii. Local agency's general purpose funds for this program.

iv. Fee authority to offset partial costs of this program.[248]

These items, required to be identified, do not undermine the Commission's finding that a program is reimbursable unless there is also a finding that the funding is sufficient to cover the costs of the program under section 17556(e), which is not the case here.

In addition, parameters and guidelines for *all* programs recently adopted state substantially as follows:

> Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

Therefore, even if the parameters and guidelines do not specifically highlight required or potential offsetting revenues, the Controller has authority to reduce reimbursement when other non-tax revenues are applied to mandated costs.

Based on the comments of parties and interested parties, and the plain language of the 2011 Realignment statutes, the Commission determines in the analysis below that non-local funds for child welfare services are identified as potentially offsetting revenue, but 2011 Realignment Funds are not offsetting revenue for purposes of ICAN mandated activities.

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[247] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 10, Child Abuse and Neglect Reporting Act Time Study Survey Questions, at pp. 2-3.

[248] Code of Regulations, Title 2, section 1183.1 (Register 2005, No. 36).

Here, as noted above, DOF and CDSS raised in their comments on the draft staff analysis an issue of offsetting revenue, and suggested that funding provided by the state, both prior to and including in the 2011 realignment, and possibly the language of article XIII, section 36 of the California Constitution might limit reimbursement going forward for the ICAN activities.[249] Specifically, CDSS suggested that "until the 2011 realignment of child welfare services, on the child welfare side counties have received significant state funding for the activities of social workers, for whom many of the activities identified in this mandate is [*sic*] a core function of their work." CDSS went on to assert that "[w]e also would expect the Commission to consider the implications of the realignment agreements' statutory and constitutional changes in any reimbursable cost estimates beyond 2011." And CDSS suggested as well that "the Commission should consider the revenues received by counties as a result of the 1991-92 Realignment of Child Welfare Services Programs (AB 948 Chapter 91 (1991)) as a potential offset to county costs for mandated activities."[250]

DOF asserted, in its comments on the draft proposed statement of decision, that "to the extent that 2011 Realignment funds [counties] for conducting ICAN activities, under Article XIII, section 36 of the California Constitution…the departments are required to conduct the mandated activities only insofar as funding is provided by 2011 Realignment [*sic*]."[251]

In response to these comments, Commission staff issued a request for comments on this new substantive issue.[252] Specifically, staff requested additional briefing on the following three questions:

1. Are the approved activities under the ICAN statutes (Penal Code sections 11165.9, 11166, 11166.2, 11166.9,[253] 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9)) part of "child abuse prevention, intervention, and treatment services as those costs and services are described in statute and regulation," for purposes of the funding directed to the Child Abuse Prevention Subaccount? And, if so, do such funds constitute a potential or required offset?
2. Does the shift of complete or partial funding responsibility from the state to local governments of existing approved mandated activities result in a mandate "imposed by the 2011 Realignment Legislation" within the meaning of paragraph (3)?

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[249] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines; Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[250] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[251] Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[252] Exhibit N, Commission Request for Comments.

[253] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

3. Does article XIII, section 36 require, as suggested by DOF, that an existing mandated program funded under the 2011 Realignment is mandated only to the extent of funding, or does that limitation apply only to future new programs or increases in levels of service related to a funded program?

CSAC responded to the request first, arguing that the approved ICAN activities "are not among the 'public safety services' that are covered by section 36 of article XIII of the California Constitution." CSAC maintains that "[t]here is nothing in Prop. 30 that broadly exempts from reimbursement any program that could potentially fit within the definition of 'public safety services.'" CSAC concludes that under article XIII, section 36, public safety services "are only exempt from reimbursement if they were assigned to local agencies by 2011 Realignment Legislation," and that the mandated ICAN activities were not transferred to local agencies by the 2011 Realignment Legislation, and therefore reimbursement is not affected.[254]

The claimant also responded to the request for comment, arguing that the ICAN mandated activities "were already assigned to local agencies prior to enactment of the 2011 Realignment Legislation," and that the Realignment Legislation "specifically details, by statutory reference, which Public Safety Services responsibilities are assigned to local agencies as a result of that legislation." The claimant concludes that "[b]ecause the ICAN statutes at issue have not been assigned to local agencies pursuant to the 2011 Realignment Legislation, but instead were preexisting mandates, they are not part of the 'child abuse prevention, intervention, and treatment services' referenced in Government Code section 30025(f)(16)(A)(vi)."[255]

And finally, DOF also responded to the request for comments, concluding that "[a]fter deliberating the questions, as well as the ICAN activities," there is no effect on the ICAN mandate resulting from article XIII, section 36. DOF asserts that "there is no statute that identifies and/or describes specific funding for ICAN activities," and that "Finance does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government." Finance concludes that article XIII, section 36 only applies to limit reimbursement for "Legislation enacted after September 30th, 2012 that has the overall effect of increasing costs already incurred by a local agency for programs or levels of service mandated by 2011 Realignment Legislation."[256]

a. <u>The non-local share of child welfare services funding is identified as potentially offsetting revenue against costs mandated by the state.</u>

CDSS has suggested that counties receive "significant state funding for the activities of social workers," which, as discussed above, include referring cases of child abuse to DOJ, and conducting investigative activities under the ICAN statutes.[257] CDSS points to the 1991 realignment of health, mental health, and social services, in which the responsibilities of certain programs were shifted from the state to the counties, and the ratio of state to local funding was

[254] Exhibit P, CSAC Response to Commission Request for Comment, at pp. 1-2.

[255] Exhibit Q, County of Los Angeles Response to Commission Request for Comments.

[256] Exhibit R, DOF Response to Commission Request for Comments, at pp. 1-2.

[257] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

shifted, with a corresponding dedicated revenue stream to make up the difference. Prior to the 1991 Realignment, child welfare services funding was made up of 74 percent state and 24 percent local revenues. The 1991 Realignment altered the ratio to 70 percent state funding and 30 percent local funding, while at the same time increasing the state sales tax by one-half percent, and directing a larger share of the VLF revenues to local governments to cover the costs of realignment.[258]

There is no evidence in the record as to exactly what portion of the 70 percent state funding, or the increased local funding, is directed to the ICAN activities, if any, and Statutes 1991, chapter 91 (AB 948) does not specifically cite the prevention of child abuse as a purpose or priority of either source of funds. Accordingly, the Manual of Policies and Procedures, an excerpt of which was included in the claimant's exhibits, and which is cited above with respect to the scope of reimbursable activities, shows that ICAN duties are among those expected of Child Welfare Services agencies, but are not the only charge and expectation of those agencies. In addition, the Manual relies on the Welfare and Institutions Code for authority, rather than the Penal Code sections that impose the ICAN mandated activities. Thus, due to a lack of evidence in the record, the Commission cannot find, as a matter of law, that the non-local funds provided for Child Welfare Services in the 1991 Realignment are sufficient to fund any certain amount or proportion of the costs mandated by the state.

To the extent non-local funds are applied to cover the costs of the mandated activities, the Controller may reduce reimbursement accordingly, consistent with article XIII B, section 6. Based on the foregoing, the Commission finds that non-local funding for child welfare services from July 1, 1999 through June 30, 2011, is identified as potentially offsetting revenues against costs mandated by the state

b. <u>The 2011 realignment does not provide off-setting revenue to this program.</u>

As of November 3, 2004, article XIII B, section 6(c) defines a "mandated new program or higher level of service" as including "a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility."[259] Accordingly, after the 2011 Realignment Legislation was enacted, the LAO issued a report on the realignment, identifying several "pressing implementation issues," including a risk that the programs shifted to the local level could trigger new mandate reimbursement requirements.[260] The principal accomplishments of the realignment were to raise new revenues, and to shift from the state to local governments complete financial responsibility for required programs for which the state previously had complete or partial responsibility.[261] Although no eligible claimant has come forward to file a test claim on the 2011 Realignment statutes pursuant to article XIII B, section 6(c), the LAO expressed an opinion that the statutes facially appear to constitute a mandated new program or higher level of service, and are

[258] Exhibit X, LAO Analysis of 1991 Realignment, at pp. 3; 6.

[259] Adopted by the voters as Proposition 1A, November 2, 2004.

[260] Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

[261] Exhibit X, LAO Report on 2011 Realignment, at pp. 4-6.

substantially likely to expose the state to liability for mandate reimbursement.[262] Therefore, the LAO recommended that:

> The clearest way to ensure that the 2011 realignment package does not result in state reimbursable mandates would be for the state to pass a constitutional amendment similar to the one proposed by the Governor. That measure excluded the 2011 realignment program changes from the reimbursement requirement.[263]

The following year, the voters approved Proposition 30, on November 6, 2012. In addition to providing new revenue for a period of years, Proposition 30 added article XIII, section 36 to the California Constitution. Section 36 provides:

> (3) *Notwithstanding Section 6 of Article XIII B, or any other constitutional provision, a mandate of a new program or higher level of service on a local agency imposed by the 2011 Realignment Legislation, or by any regulation adopted or any executive order or administrative directive issued to implement that legislation, shall not constitute a mandate requiring the State to provide a subvention of funds within the meaning of that section.*
>
> (4)(A) Legislation enacted after September 30, 2012, that has an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service required by legislation, described in this subparagraph, above the level for which funding has been provided.
>
> (B) Regulations, executive orders, or administrative directives, implemented after October 9, 2011, that are not necessary to implement the 2011 Realignment Legislation, and that have an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation, shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service pursuant to new regulations, executive orders, or administrative directives, described in this subparagraph, above the level for which funding has been provided.[264]

DOF suggested that Proposition 30 might end reimbursement for county welfare departments for ICAN activities:

> [I]n regards to county welfare departments, to the extent that 2011 Realignment funds them for conducting the ICAN activities, under Article XIII, section 36 of the California Constitution, if the Commission outlines reimbursable activities

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[262] Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

[263] Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

[264] California Constitution, article XIII, section 36(c) (adopted November 6, 2012) [emphasis added].

> that cause these departments to incur costs that are in excess of what 2011 Realignment funds, the departments are required to conduct the activities only insofar as funding is provided by 2011 Realignment. Activities that result in costs in excess of what 2011 Realignment provides are not reimbursable mandates and the county welfare departments may conduct those additional activities if they have resources to do so.[265]

But the plain language of the above-quoted provisions of Proposition 30 (now article XIII, section 36) does not support that conclusion. Ultimately, DOF concluded "after deliberating" that reimbursement for ICAN activities is not affected by Proposition 30. Rather, DOF asserts that article XIII, section 36 only applies to limit reimbursement for Legislation enacted after September 30, 2012 that "has the overall effect of increasing costs already incurred by a local agency for programs or levels of service mandated by 2011 Realignment Legislation." DOF also states that it "does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government," for the ICAN mandated activities, and that "there is no statute that identifies and/or describes specific funding for ICAN activities." Therefore, DOF concludes that "the approved activities under the ICAN statutes are reimbursable under the law."[266] This conclusion is consistent with the comments submitted by claimant and CSAC, as well as the plain language of article XIII, section 36.

Therefore, the Commission finds that the 2011 Realignment Legislation, coupled with Proposition 30, had no effect on mandate reimbursement for the approved activities identified in the ICAN test claim statement of decision.

V. CONCLUSION

For the foregoing reasons the Commission hereby adopts the attached proposed parameters and guidelines, providing for actual cost reimbursement of the activities approved in the test claim statement of decision and the reasonably necessary activities, as analyzed above.

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[265] Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[266] Exhibit R, DOF Response to Commission Request for Comments.

Tab 5

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES:	Case No.: 00-TC-22
Penal Code Sections 11165.9, 11166,11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916 California Code of Regulations, Title 11, Section 903 (Register 98, No. 29) "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91) Period of reimbursement begins July 1, 1999, or later for specified activities added by subsequent statutes. Reimbursement ends for specified activities on January 1, 2012.	*Interagency Child Abuse and Neglect Investigation Reports* STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7 (*Adopted December 6, 2013*) (*Served December 16, 2013*)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached parameters and guidelines on December 6, 2013.

Heather Halsey, Executive Director

Adopted: December 6, 2013

PARAMETERS AND GUIDELINES

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)

"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)

Interagency Child Abuse and Neglect Investigation Reports
00-TC-22

Period of reimbursement begins July 1, 1999,
or later for specified activities added by subsequent statutes.

I. SUMMARY OF THE MANDATE

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

The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The act provides rules and procedures for local agencies, including law enforcement, receiving such reports. The act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and district attorneys' offices. The act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies. The act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify

[1] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

suspected child abusers that they have been listed in the Child Abuse Central Index. The act imposes certain due process protections owed to persons listed in the index, and provides certain other situations in which a person would be notified of his or her listing in the index.

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

II. ELIGIBLE CLAIMANTS

Any city, county, and city and county that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later periods as specified for statutes effective after July 1, 1999.

However, Penal Code section 11169 was amended in Statutes 2011, chapter 468 (AB 717), effective January 1, 2012, to repeal the mandate for law enforcement agencies to report to DOJ, and to require that all other affected departments in the local agencies report to DOJ only "substantiated" reports of suspected child abuse, and not "inconclusive" reports. Thus, law enforcement agencies are eligible for reimbursement for the costs of completing investigations of suspected child abuse in order to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for the purpose of forwarding those reports to DOJ from July 1, 1999 until December 31, 2011, when the mandate was repealed. In addition, law enforcement agencies are eligible for reimbursement for the costs of notifying suspected abusers that they have been listed in the Child Abuse Central Index at the time that a report is submitted to DOJ from July 1, 1999 until December 31, 2011, when the mandate to forward reports to DOJ was repealed.

For all other affected departments in the local agencies, the reimbursement period for forwarding reports that are "inconclusive" to DOJ is from July 1, 1999 until December 31, 2011, due to a subsequent change in Penal Code section 11169 by Statutes 2011, chapter 468 (AB 717). On and after January 1, 2012, only forwarding reports to DOJ that are "substantiated" is reimbursable.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560(b).)
5. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed.

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Claimants wishing to use time studies to support salary and benefit costs are required to comply with the State Controller's Time-Study Guidelines before a time study is conducted. Time study usage is subject to the review and audit conducted by the State Controller's Office.

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

A. <u>One-Time Activities</u>

1. Policies and Procedures

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

a. Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only)

b. Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)

2. Training

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)

B. <u>On-going Activities</u>

1. Distributing the Suspected Child Abuse Report Form

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

a. Distribute the child abuse reporting form adopted by DOJ (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters.[2]

2. Reporting Between Local Departments

a. <u>Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:</u>

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the

[2] Penal Code section 11168, as added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916.

department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.[3]

b. Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

1) County probation departments shall:

i. Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[4]

2) County welfare departments shall:

i. Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

Reimbursement is not required for making an initial report of child abuse and neglect from a county welfare department to the law enforcement

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[3] Penal Code sections 11165.9 (Stats. 2000, ch. 916, § 8 (AB 1241)).

[4] Penal Code section 11166 (h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

agency having jurisdiction over the case, which was required under prior law to be made "without delay."

ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[5]

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

City and county police or sheriff's departments shall:

1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department.[6]

2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.

3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

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[5] Penal Code section 11166(h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

[6] Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299).

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[7]

d. Receipt of Cross-Reports by District Attorney's Office:

District attorneys' offices shall:

Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2(b).[8]

e. Reporting to Licensing Agencies:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

1) Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person.

2) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.2. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[9]

f. Additional Cross-Reporting in Cases of Child Death:

1) City and county police or sheriff's departments shall:

Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency.[10]

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[7] *Ibid.*

[8] Penal Code section 11166 (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)).

[9] Penal Code section 11166.2 (Added by Stats. 1985, ch. 1598 § 4; amended by Stats. 1987, ch. 531 § 5; Stats. 1988, ch. 269 § 3; Stats. 1990, ch. 650 § 1 (AB 2423); Stats. 2000, ch. 916 § 18 (AB 1241)).

[10] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

2) County welfare departments shall:

i. Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement.[11]

ii. Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect.[12]

iii. Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect.[13]

3. Reporting to the State Department of Justice

a. **From July 1, 1999 to December 31, 2011**, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:[14]

1) Complete an investigation for purposes of preparing the report

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[15] Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

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[11] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

[12] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313); Stats. 2010, ch. 618, § 10 (AB 2791)).

[13] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

[14] Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ *for law enforcement agencies only* ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

[15] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

Reimbursement is not required in the following circumstances:

i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.[16]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

b. **Beginning January 1, 2012**, county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:

[16] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

1) Complete an investigation

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[17] Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

Reimbursement is not required in the following circumstances:

i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a

[17] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

form approved by the Department of Justice and may be sent by fax or electronic transmission.[18]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

4. Notifications Following Reports to the Child Abuse Central Index

a. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

1) Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.[19]

This activity includes, where applicable, completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.

For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to Penal Code section 11169(b), as amended by Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.

2) Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.[20]

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[18] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

[19] Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

[20] Penal Code section 11170 (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

3) Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.[21]

4) Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.[22]

b. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, county welfare departments, county licensing agencies, and district attorney offices shall:

Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.[23]

Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.

c. City and county police or sheriff's departments, county probation departments, and county welfare departments shall:

Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be

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[21] Penal Code section 11170(b) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

[22] *Ibid.*

[23] Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)); now subdivision (b)(10), as amended by Statutes 2012, chapter 848 (AB 1707).

submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement.[24]

5. Record Retention

a. City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[25]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.

b. County welfare departments shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[26]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.

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[24] Penal Code section 11170(c) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

[25] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133(AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[26] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

6. **Due Process Procedures Offered to Person Listed in CACI**

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Provide due process reasonably necessary to comply with federal due process procedural protections under the 14th Amendment that must be afforded to individuals reported to the DOJ's Child Abuse Central Index. This activity includes a hearing before the agency that submitted the individual's name to CACI. This activity includes any due process procedures available to persons listed in the CACI prior to the enactment of Statutes 2011, chapter 468.

Reimbursement is not required for a hearing meeting the requirements of due process if a court of competent jurisdiction has determined that child abuse has occurred, or while the allegation is pending before a court.[27]

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

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

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent

[27] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468 (AB 717)); *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170; *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859.

on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable. The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

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

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total

allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or

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

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[28] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

[28] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On December 16, 2013, I served the:

Statement of Decision and Parameters and Guidelines
Interagency Child Abuse and Neglect Investigation Reports, 00-TC-22
Penal Code Sections 11165. 9 et al.
County of Los Angeles, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on December 16, 2013 at Sacramento, California.

Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
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(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 12/9/13

Claim Number: 00-TC-22

Matter: Interagency Child Abuse and Neglect (ICAN) Investigation Reports

Claimant(s): County of Los Angeles

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, § 1181.2.)

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Tab 6

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999 through June 30, 2013
Audit ID#: S15-MCC-0013
Summary of Allowable Costs - Reporting to the State DOJ

B.3 - Reporting to the State Department of Justice

Component Activity		Costs Claimed	Costs Allowable	Audit Adjustment
FY 1999-00				
Complete an Investigation		$ 252,063	$ 144,104	$ (107,959)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 252,063	$ 144,104	$ (107,959)
FY 2000-01				
Complete an Investigation		$ 274,584	$ 156,811	$ (117,773)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 274,584	$ 156,811	$ (117,773)
FY 2001-02				
Complete an Investigation		$ 296,302	$ 169,221	$ (127,081)
Forward Reports to DOJ		1,013	-	(1,013)
	Sub-Total	$ 297,315	$ 169,221	$ (128,094)
FY 2002-03				
Complete an Investigation		$ 322,938	$ 184,533	$ (138,405)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 322,938	$ 184,533	$ (138,405)
FY 2003-04				
Complete an Investigation		$ 348,981	$ 199,583	$ (149,398)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 348,981	$ 199,583	$ (149,398)
FY 2004-05				
Complete an Investigation		$ 376,392	$ 226,107	$ (150,285)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 376,392	$ 226,107	$ (150,285)
FY 2005-06				
Complete an Investigation		$ 414,802	$ 253,952	$ (160,850)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 414,802	$ 253,952	$ (160,850)
FY 2006-07				
Complete an Investigation		$ 476,175	$ 283,619	$ (192,556)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 476,175	$ 283,619	$ (192,556)
FY 2007-08				
Complete an Investigation		$ 535,393	$ 308,542	$ (226,851)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 535,393	$ 308,542	$ (226,851)
FY 2008-09				
Complete an Investigation		$ 490,727	$ 280,339	$ (210,388)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 490,727	$ 280,339	$ (210,388)

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999 through June 30, 2013
Audit ID#: S15-MCC-0013
Summary of Allowable Costs - Reporting to the State DOJ

B.3 - Reporting to the State Department of Justice

Component Activity		Costs Claimed	Costs Allowable	Audit Adjustment
FY 2009-10				
Complete an Investigation		$ 563,760	$ 338,718	$ (225,042)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 563,760	$ 338,718	$ (225,042)
FY 2010-11				
Complete an Investigation		$ 419,220	$ 257,026	$ (162,194)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 419,220	$ 257,026	$ (162,194)
FY 2011-12				
Complete an Investigation		$ 183,946	$ 110,563	$ (73,383)
Forward Reports to DOJ		-	-	-
	Sub-Total	$ 183,946	$ 110,563	$ (73,383)
FY 2012-13				
Complete an Investigation		$ -	$ -	$ -
Forward Reports to DOJ		-	-	-
	Sub-Total	$ -	$ -	$ -
Summary: All Fiscal Years				
Complete an Investigation		$ 4,955,283	$ 2,913,118	$ (2,042,165)
Forward Reports to DOJ		1,013	-	(1,013)
	Sub-Total	$ 4,956,296	$ 2,913,118	$ (2,043,178)

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999, through June 30, 2013
Audit ID #: S15-MCC-0013
Summary of Allowable Costs

B.3.1 - Complete an Investigation to Prepare the Report			
Fiscal Year	Contract Service Costs Claimed	Contract Service Costs 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)

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999 through June 30, 2013
Audit ID#: S15-MCC-0013
Reconciliation of Original Claimed Costs to Amended Claim

B.3.1 - Complete an Investigation to Prepare a Report			
Fiscal Year	Claimed Costs (Original)	Claimed Costs (Amended)	Difference
1999-00	$ 129,840	$ 252,063	$ 122,223
2000-01	142,138	274,584	132,446
2001-02	152,568	296,302	143,734
2002-03	166,331	322,938	156,607
2003-04	179,656	348,981	169,325
2004-05	193,598	376,392	182,794
2005-06	213,252	414,802	201,550
2006-07	244,610	476,175	231,565
2007-08	271,908	535,393	263,485
2008-09	237,795	490,727	252,932
2009-10	273,288	563,760	290,472
2010-11	215,283	419,220	203,937
2011-12	94,232	183,946	89,714
2012-13*	-	-	-
Total	$ 2,514,499	$ 4,955,283	$ 2,440,784

*City did not filed an amended claim for FY 2012-13

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999, through June 30, 2013
Audit ID #: S15-MCC-0013
B.3.1. Complete investigation to prepare a report

	CLAIMANT DATA						AUDITOR'S ANALYSIS						
FISCAL YEAR	CLASSIFICATION	# OF SCARS CLAIMED (a)	HOURS PER CASE CLAIMED (b)	TOTAL HOURS CLAIMED (c) (a) * (b)	HOURLY RATE CLAIMED (d)	CONTRACT COSTS CLAIMED (e) (c) * (d)	CLASSIFICATION	# OF SCARS ALLOWED (f)	HOURS PER CASE ALLOWED (g)	HOURS ALLOWED (h) (f) * (g)	HOURLY RATE ALLOWED (i)	CONTRACT COSTS ALLOWED (j) (h) * (i)	AUDIT ADJUSTMENT (k) (j) - (e)
				[From Auditee's Claim]									
1. FY 1999-2000	Deputy (56 Hour)	873	1.87032	1,632.79	$ 79.52	$ 129,840	Deputy (56 Hour)	694	2.45	1,700.30	$ 79.30	$ 134,834	
	Sergeant	-	-	-	66.69	-	Sergeant	694	0.20	138.80	66.79	9,270	
						$ 129,840						$ 144,104	$ 14,264
2. FY 2000-2001	Deputy (56 Hour)	919	1.87022	1,718.73	$ 82.70	$ 142,138	Deputy (56 Hour)	730	2.45	1,788.50	$ 82.11	$ 146,854	
	Sergeant	-	-	-	68.75	-	Sergeant	730	0.20	146.00	68.20	9,957	
						$ 142,138						$ 156,811	$ 14,673
3. FY 2001-2002	Deputy (56 Hour)	967	1.87093	1,809.19	$ 84.33	$ 152,568	Deputy (56 Hour)	768	2.45	1,881.60	$ 84.10	$ 158,243	
	Sergeant	-	-	-	70.88	-	Sergeant	768	0.20	153.60	71.47	10,978	
						$ 152,568						$ 169,221	$ 16,653
4. FY 2002-2003	Deputy (56 Hour)	1,018	1.87074	1,904.41	$ 87.34	$ 166,331	Deputy (56 Hour)	809	2.45	1,982.05	$ 87.10	$ 172,637	
	Sergeant	-	-	-	73.07	-	Sergeant	809	0.20	161.80	73.52	11,896	
						$ 166,331						$ 184,533	$ 18,202
5. FY 2003-2004	Deputy (56 Hour)	1,072	1.87000	2,004.64	$ 89.62	$ 179,656	Deputy (56 Hour)	852	2.45	2,087.40	$ 89.37	$ 186,551	
	Sergeant	-	-	-	76.01	-	Sergeant	852	0.20	170.40	76.48	13,032	
						$ 179,656						$ 199,583	$ 19,927
6. FY 2004-2005	Deputy (56 Hour)	1,147	1.87000	2,144.89	$ 90.26	$ 193,598	Deputy (56 Hour)	957	2.45	2,344.65	$ 90.01	$ 211,042	
	Sergeant	-	-	-	76.01	-	Sergeant	957	0.20	191.40	78.71	15,065	
						$ 193,598						$ 226,107	$ 32,509
7. FY 2005-2006	Deputy (56 Hour)	1,194	1.87000	2,232.78	$ 95.51	$ 213,252	Deputy (56 Hour)	1,015	2.45	2,486.75	$ 95.25	$ 236,863	
	Sergeant	-	-	-	83.66	-	Sergeant	1,015	0.20	203.00	84.18	17,089	
						$ 213,252						$ 253,952	$ 40,700
8. FY 2006-2007	Deputy (56 Hour)	1,303	1.87000	2,436.61	$ 100.39	$ 244,610	Deputy (56 Hour)	1,077	2.45	2,638.65	$ 100.11	$ 264,155	
	Sergeant	-	-	-	89.81	-	Sergeant	1,077	0.20	215.40	90.36	19,464	
						$ 244,610						$ 283,619	$ 39,009
9. FY 2007-2008	Deputy (56 Hour)	1,363	1.87000	2,548.81	$ 106.68	$ 271,908	Deputy (56 Hour)	1,090	2.45	2,670.50	$ 107.60	$ 287,346	
	Sergeant	-	-	-	101.10	-	Sergeant	1,090	0.20	218.00	97.23	21,196	
						$ 271,908						$ 308,542	$ 36,634
10. FY 2008-2009	Deputy (56 Hour)	1,192	1.87000	2,229.04	$ 106.68	$ 237,795	Deputy (56 Hour)	945	2.45	2,315.25	$ 112.78	$ 261,114	
	Sergeant	-	-	-	101.10	-	Sergeant	945	0.20	189.00	101.72	19,225	
						$ 237,795						$ 280,339	$ 42,544
11. FY 2009-2010	Deputy (56 Hour)	1,331	1.87000	2,488.97	$ 109.80	$ 273,288	Deputy (56 Hour)	1,110	2.45	2,719.50	$ 116.07	$ 315,652	
	Sergeant	-	-	-	104.67	-	Sergeant	1,110	0.20	222.00	103.90	23,066	
						$ 273,288						$ 338,718	$ 65,430
12. FY 2010-2011	Deputy (56 Hour)	991	1.87000	1,853.17	$ 116.17	$ 215,283	Deputy (56 Hour)	843	2.45	2,065.35	$ 115.85	$ 239,271	
	Sergeant	-	-	-	104.67	-	Sergeant	843	0.20	168.60	105.31	17,755	
						$ 215,283						$ 257,026	$ 41,743
13. FY 2011-2012	Deputy (56 Hour)	422	1.87000	789.14	$ 119.41	$ 94,232	Deputy (56 Hour)	352	2.45	862.40	$ 119.41	$ 102,979	
	Sergeant	-	-	-	107.73	-	Sergeant	352	0.20	70.40	107.73	7,584	
						$ 94,232						$ 110,563	$ 16,331
14. FY 2012-2013	Deputy (56 Hour)	-	-	-	$ -	$ -	Deputy (56 Hour)	-	-	-	$ 122.07	$ -	
	Sergeant	-	-	-	-	-	Sergeant	-	-	-	108.72	-	
						$ -						$ -	$ -
TOTAL CONTRACT COSTS													
	Deputy (56 Hour)	13,792		25,793		$ 2,514,499	Deputy (56 hour)	11,242		27,543		$ 2,717,541	
	Sergeant	-		-		-	Sergeant	-		2,248		195,577	
		13,792		25,793		$ 2,514,499		11,242		29,791		$ 2,913,118	$ 398,619

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
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Summary of Time Increments Claimed and Allowable (Hours)

Component Activity / Classification		Time Increment Claimed	Time Increment Allowable	Audit Adjustment
B.2.a - Accept & Refer Initial Child Abuse Report Form				
1. Deputy (56-hour)		0.40	0.40	-
2. Sergeant		-	-	-
	Sub-Total	0.40	0.40	-
B.2.c - Cross-Reporting from Law Enforcement				
1. Deputy (56-Hour)		0.17	0.17	-
2. Sergeant		0.17	0.17	-
	Sub-Total	0.33	0.33	-
B.3.1 - Complete an Investigation*				
1. Deputy (56-hour)		3.50	2.45	(1.05)
2. Sergeant		0.17	0.20	0.03
	Sub-Total	3.67	2.65	(1.02)
B.3.2 - Forward Reports to DOJ				
1. Deputy (56-hour)		-	-	-
2. Sergeant		-	-	-
	Sub-Total	-	-	-

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

Fiscal Year	# of SCARs Claimed	# of SCARs Supported	% LEA Generated	Ineligible LEA SCARs	SCARs Allowed	Difference
	(a)	(b)	(c)	(d) = (b) * (c)	(e)	(e) - (a)
1999-00	873	767	9.50%	(73)	694	(179)
2000-01	919	807	9.50%	(77)	730	(189)
2001-02	967	849	9.50%	(81)	768	(199)
2002-03	1,018	894	9.50%	(85)	809	(209)
2003-04	1,072	941	9.50%	(89)	852	(220)
2004-05	1,147	1,058	9.50%	(101)	957	(190)
2005-06	1,194	1,121	9.50%	(106)	1,015	(179)
2006-07	1,303	1,190	9.50%	(113)	1,077	(226)
2007-08	1,363	1,204	9.50%	(114)	1,090	(273)
2008-09	1,192	1,044	9.50%	(99)	945	(247)
2009-10	1,331	1,227	9.50%	(117)	1,110	(221)
2010-11	991	932	9.50%	(89)	843	(148)
2011-12*	422	389	9.50%	(37)	352	(70)
2012-13*	-	-	9.50%	-	-	-
Total	**13,792**	**12,423**		**(1,181)**	**11,242**	**(2,550)**

* Only SCAR investigations conducted prior to January 1, 2012 are included. According to the paremeters and guidelines, the time necessary to complete initial investigations of SCARs by law enforcement agencies is no longer reimbursable.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999, through June 30, 2013
Audit ID#: S15-MCC-0013
RECONCILIATION OF SCAR REPORT FIGURES

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

* Auditor used the same 5% deflator claimed by the City to determine the supported SCARs in FY 99-00 through FY 02-03.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999, through June 30, 2013
S15-MCC-0013
LEA Generated Cases Reported from E-SCARS (2009-2012)

Year	Total SCARs	Total LEA Generated
2009	1,026	59
2010	1,693	198
2011	1,581	144
2012	1,886	186
Total	**6,186**	**587**
	LEA Percentage	**9.50%**

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5.75% L

Department LASD • Station/Division Palmdale LASD • Search

From Date 01/01/2009 To Date 12/31/2009

SUBMISSION TO ESCARS	NO OF SCARS
SUBMITTED	1026 H.9.10
FORWARDED SCARS RECEIVED	0
TRANSMISSION TO LEA	
TRANSMITTED	967
FAILED TRANSMISSION	
LEA GENERATED	59 H.9.10
SENSITIVE	3
REROUTED SCARS	
MISSING INFORMATION	
WRONG AGENCY	
GENERAL NEGLECT	

LEA STATUS	NO OF SCARS
UNOPENED	0
PENDING	2
LEA GENERATED	0
LEA ACTION	
CRIME SUSPECTED	208
NO CRIME SUSPECTED	816
NO INVESTIGATION	
FORWARDED SCARS	

Please Click on the above numbers to view SCAR details.

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Department LASD Station/Division Palmdale LASD Search

From Date 01/01/2010 To Date 12/31/2010

11.69% LE

SUBMISSION TO ESCARS	NO OF SCARS
SUBMITTED	1693
FORWARDED SCARS RECEIVED	0
TRANSMISSION TO LEA	
TRANSMITTED	1493
FAILED TRANSMISSION	0
LEA GENERATED	198
SENSITIVE	8
REROUTED SCARS	
MISSING INFORMATION	
WRONG AGENCY	
GENERAL NEGLECT	

LEA STATUS	NO OF SCARS
UNOPENED	0
PENDING	2
LEA GENERATED	0
LEA ACTION	
CRIME SUSPECTED	421
NO CRIME SUSPECTED	1085
NO INVESTIGATION	185
FORWARDED SCARS	0

Please Click on the above numbers to view SCAR details.

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Department : LASD ▪ Station/Division Palmdale LASD ▪ Search

From Date 01/01/2011 To Date 12/31/2011

9.1% LEA

SUBMISSION TO ESCARS	NO OF SCARS
SUBMITTED	1581 H.9.10
FORWARDED SCARS RECEIVED	
TRANSMISSION TO LEA	
TRANSMITTED	1436
FAILED TRANSMISSION	
LEA GENERATED	144 H.9.10
SENSITIVE	3
REROUTED SCARS	
MISSING INFORMATION	0
WRONG AGENCY	0
GENERAL NEGLECT	0

LEA STATUS	NO OF SCARS
UNOPENED	0
PENDING	13
LEA GENERATED	
LEA ACTION	
CRIME SUSPECTED	310
NO CRIME SUSPECTED	818
NO INVESTIGATION	440
FORWARDED SCARS	

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Department LASD ▸ Station/Division Palmdale LASD ▸ Search

From Date 01/01/2012 To Date 12/31/2012

9.8% LEA

SUBMISSION TO ESCARS	NO OF SCARS
SUBMITTED	1886 H.9.10
FORWARDED SCARS RECEIVED	29
TRANSMISSION TO LEA	
TRANSMITTED	1727
FAILED TRANSMISSION	0
LEA GENERATED	186 H.9.10
SENSITIVE	2
REROUTED SCARS	
MISSING INFORMATION	
WRONG AGENCY	
GENERAL NEGLECT	

LEA STATUS	NO OF SCARS
UNOPENED	0
PENDING	2
LEA GENERATED	0
LEA ACTION	
CRIME SUSPECTED	375
NO CRIME SUSPECTED	1148
NO INVESTIGATION	390
FORWARDED SCARS	14

Please Click on the above numbers to view SCAR details.

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Tab 7

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999, through June 30, 2013
Audit ID #: S15-MCC-0013
B.3.1. Complete investigation to prepare a report

	ALLOWABLE PER FINAL AUDIT REPORT						CITY'S IRC REQUEST							
FISCAL YEAR	CLASSIFICATION	# OF SCARS ALLOWED (a)	HOURS PER CASE ALLOWED (b)	HOURS ALLOWED (c) (a) * (b)	HOURLY RATE ALLOWED (d)	CONTRACT COSTS ALLOWED (e) (c) * (d)	CLASSIFICATION	# OF SCARS ALLOWED (f)	HOURS PER CASE ALLOWED (g)	HOURS ALLOWED (h) (f) * (g)	HOURLY RATE ALLOWED (i)	CONTRACT COSTS ALLOWED (j) (h) * (i)	DIFFERENCE (k) (j) - (e)
1. FY 1999-2000	Deputy (56 Hour)	694	2.45	1,700.30	$ 79.30	$ 134,834	Deputy (56 Hour)	694	3.50	2,429.42	$ 79.30	$ 192,653	
	Sergeant	694	0.20	138.80	66.79	9,270	Sergeant	694	0.17	115.69	66.79	7,727	
						$ 144,104						$ 200,380	$ 56,276
2. FY 2000-2001	Deputy (56 Hour)	730	2.45	1,788.50	$ 82.11	$ 146,854	Deputy (56 Hour)	730	3.50	2,555.29	$ 82.11	$ 209,815	
	Sergeant	730	0.20	146.00	68.20	9,957	Sergeant	730	0.17	121.68	68.20	8,299	
						$ 156,811						$ 218,114	$ 61,303
3. FY 2001-2002	Deputy (56 Hour)	768	2.45	1,881.60	$ 84.10	$ 158,243	Deputy (56 Hour)	768	3.50	2,689.33	$ 84.10	$ 226,173	
	Sergeant	768	0.20	153.60	71.47	10,978	Sergeant	768	0.17	128.07	71.47	9,153	
						$ 169,221						$ 235,326	$ 66,105
4. FY 2002-2003	Deputy (56 Hour)	809	2.45	1,982.05	$ 87.10	$ 172,637	Deputy (56 Hour)	809	3.50	2,832.61	$ 87.10	$ 246,720	
	Sergeant	809	0.20	161.80	73.52	11,896	Sergeant	809	0.17	134.88	73.52	9,916	
						$ 184,533						$ 256,636	$ 72,103
5. FY 2003-2004	Deputy (56 Hour)	852	2.45	2,087.40	$ 89.37	$ 186,551	Deputy (56 Hour)	852	3.50	2,982.00	$ 89.37	$ 266,501	
	Sergeant	852	0.20	170.40	76.48	13,032	Sergeant	852	0.17	142.00	76.48	10,860	
						$ 199,583						$ 277,361	$ 77,778
6. FY 2004-2005	Deputy (56 Hour)	957	2.45	2,344.65	$ 90.01	$ 211,042	Deputy (56 Hour)	957	3.50	3,349.50	$ 90.01	$ 301,488	
	Sergeant	957	0.20	191.40	78.71	15,065	Sergeant	957	0.17	159.50	78.71	12,554	
						$ 226,107						$ 314,042	$ 87,935
7. FY 2005-2006	Deputy (56 Hour)	1,015	2.45	2,486.75	$ 95.25	$ 236,863	Deputy (56 Hour)	1,015	3.50	3,552.50	$ 95.25	$ 338,376	
	Sergeant	1,015	0.20	203.00	84.18	17,089	Sergeant	1,015	0.17	169.17	84.18	14,241	
						$ 253,952						$ 352,617	$ 98,665
8. FY 2006-2007	Deputy (56 Hour)	1,077	2.45	2,638.65	$ 100.11	$ 264,155	Deputy (56 Hour)	1,077	3.50	3,769.50	$ 100.11	$ 377,365	
	Sergeant	1,077	0.20	215.40	90.36	19,464	Sergeant	1,077	0.17	179.50	90.36	16,220	
						$ 283,619						$ 393,585	$ 109,966
9. FY 2007-2008	Deputy (56 Hour)	1,090	2.45	2,670.50	$ 107.60	$ 287,346	Deputy (56 Hour)	1,090	3.50	3,815.00	$ 107.60	$ 410,494	
	Sergeant	1,090	0.20	218.00	97.23	21,196	Sergeant	1,090	0.17	181.66	97.23	17,663	
						$ 308,542						$ 428,157	$ 119,615
10. FY 2008-2009	Deputy (56 Hour)	945	2.45	2,315.25	$ 112.78	$ 261,114	Deputy (56 Hour)	945	3.50	3,307.50	$ 112.78	$ 373,020	
	Sergeant	945	0.20	189.00	101.72	19,225	Sergeant	945	0.17	157.50	101.72	16,021	
						$ 280,339						$ 389,041	$ 108,702
11. FY 2009-2010	Deputy (56 Hour)	1,110	2.45	2,719.50	$ 116.07	$ 315,652	Deputy (56 Hour)	1,110	3.50	3,885.00	$ 116.07	$ 450,932	
	Sergeant	1,110	0.20	222.00	103.90	23,066	Sergeant	1,110	0.17	185.00	103.90	19,222	
						$ 338,718						$ 470,154	$ 131,436
12. FY 2010-2011	Deputy (56 Hour)	843	2.45	2,065.35	$ 115.85	$ 239,271	Deputy (56 Hour)	843	3.50	2,950.50	$ 115.85	$ 341,815	
	Sergeant	843	0.20	168.60	105.31	17,755	Sergeant	843	0.17	140.49	105.31	14,795	
						$ 257,026						$ 356,610	$ 99,584
13. FY 2011-2012	Deputy (56 Hour)	352	2.45	862.40	$ 119.41	$ 102,979	Deputy (56 Hour)	352	3.50	1,232.00	$ 119.41	$ 147,113	
	Sergeant	352	0.20	70.40	107.73	7,584	Sergeant	352	0.17	58.66	107.73	6,319	
						$ 110,563						$ 153,432	$ 42,869
14. FY 2012-2013	Deputy (56 Hour)	-	-	-	$ 122.07	$ -	Deputy (56 Hour)	-	-	-	$ 122.07	$ -	
	Sergeant	-	-	-	108.72	-	Sergeant	-	-	-	108.72	-	
						$ -						$ -	$ -
TOTAL CONTRACT COSTS													
	Deputy (56 hour)	11,242		27,543		$ 2,717,541	Deputy (56 hour)	11,242		39,350		$ 3,882,465	
	Sergeant	-		2,248		195,577	Sergeant	-		1,874		162,990	
		11,242		29,791		$ 2,913,118		11,242		41,224		$ 4,045,455	$ 1,132,337

Tab 8

Interagency Child Abuse and Neglect Reporting

FY 2010-2011 Time Study, Palmdale Sheriff's Office for City of Palmdale.

conducted by Sgt. Biehl, provided Oct 2011

Case #	Case Description	Date	Patrol Deputy Prelim Investigation	Patrol Deputy Write Report	Sergeant Review & Approve Report
11-09568	Child Endangerment	6/30/2011	24	36	6
11-09144	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	147.43	76.76	11.71
		avg hours	**2.46**	**1.28**	**0.20**
		avg total time per case		**3.93**	

Note that this time study examined actual times from a sampling of cases throughout the entire fiscal year.

TIME LOG

CITY OF: Palmdale

DEPARTMENT:: PATROL

PROCESS: CHILD ABUSE INVESTIGATION

PT SCENE

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

6-30-11	CHILD ENDANGERMENT	VICT/WIT INT.	24	11-09568
6-25-11	CHILD ENDANGERMENT	VICT/WIT/SUSP INT	120	11-09199
5-31-11	CORP INJ ON CHILD	"	84	11-07772
5-21-11	CHILD. ENDANGERMENT	"	120	11-07230
5-9-11	CORP INJ TO CHILD	"	342	11-07097
5-8-11	CHILD ASSAULT/LEWD ACTS	"	342	11-06576
4-12-11	CHILD ASSAULT	"	408	11-05189
3-22-11	CORP INJ TO CHILD	"	42	11-03947
2-14-11	CHILD ENDANGERMENT	"	24	11-02309
1-31-11	CHILD ABUSE	"	24	11-01562
1-21-11	CRUELTY TO CHILD	"	42	11-00855
1-22-11	CHILD ASSAULT	"	162	11-01103
01-12-11	WILLFUL HARM TO CHILD	"	54	11-00569
12-24-10	CHILD ENDANGERMENT	"	264	10-23519
12-7-10	CHILD ENDANGERMENT	"	18	10-20499
7-21-10	CHILD MOLESTATION	"	66	10-12216
8-5-10	RAPE (UNDER 14)	"	570	10-13082
8-10-10	CHILD ENDANGERMENT	"	282	10-13368
7-1-10	CHILD ENDANGERMENT	"	78	10-10976
9-12-10	CHILD ENDANGERMENT	"	36	10-15286
9-7-10	CHILD ENDANGERMENT	"	84	10-15061

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: JEFFREY BIEHL

Title: SERGEANT

Date: 10-27-11

Signature: Jeffrey Biehl

TIME LOG

CITY OF: PALMDALE

DEPARTMENT:: PATROL

PROCESS: CHILD ABUSE REPORT PREP

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

6-30-11	CHILD ENDANGERMENT	REPORT WRITG.	36	11-08588
6-25-11	"	"	78	11-08444
5-31-11	CORP. INJ. ON CHILD	"	72	11-07772
5-24-11	CHILD ENDANGERMENT	"	96	11-07230
5-19-11	CORP INJ TO CHILD	"	60	11-07097
5-8-11	CHILD ASSAULT / LEWD ACTS	"	120	11-06526
4-12-11	CHILD ASSAULT	"	108	11-05184
3-22-11	CORP INJ TO CHILD	"	30	11-04177
2-14-11	CHILD ENDANGERMENT	"	66	11-02309
1-31-11	CHILD ABUSE	"	18	11-01562
1-26-11	CRUELTY TO CHILD	"	66	11-01355
1-22-11	CHILD ASSAULT	"	60	11-01183
01-12-11	WILLFUL HARM TO CHILD	"	78	11-00581
12-29-10	CHILD ENDANGERMENT	"	54	10-21318
12-9-11	CHILD ENDANGERMENT	"	54	10-20944
7-21-10	CHILD MOLESTATION	"	60	10-12216
8-5-10	RAPE (UNDERAGE)	"	220	10-13082
8-10-10	CHILD ENDANGERMENT	"	78	10-13368
7-1-10	CHILD ENDANGERMENT	"	66	10-10976
9-12-10	CHILD ENDANGERMENT	"	120	10-15286
9-7-10	CHILD ENDANGERMENT	"	72	10-15031

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: JEFFREY BIEHL

Title: SERGEANT

Date: 10-27-11

Signature: Jeffrey Biehl

TIME LOG

CITY OF: PALMDALE

DEPARTMENT:: PATROL

PROCESS: CHILD ABUSE REPORT REVIEW & APPROVE

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

6-20-11	CHILD ENDANGERMENT	SGT. REVIEW	6	11-09588
6-25-11	"	"	12	11-09144
5-31-11	CORP INJ TO CHILD	"	12	11-07772
5-21-11	CHILD ENDANGERMENT	"	12	11-07226
5-19-11	CORP INJ TO CHILD	"	6	11-07097
5-8-11	CHILD ASSAULT / LEWD ACT	"	18	11-06576
4-12-11	CHILD ASSAULT	"	18	11-05184
3-22-11	CORP INJ TO CHILD	"	6	11-04147
2-14-11	CHILD ENDANGERMENT	"	12	11-03309
1-31-11	CHILD ABUSE	"	6	11-01582
1-26-11	CRUELTY TO CHILD	"	12	11-01355
1-22-11	CHILD ASSAULT	"	6	11-01103
1-12-11	WILLFUL HARM TO CHILD	"	12	11-00761
12-29-10	CHILD ENDANGERMENT	"	6	10-21358
12-9-10	CHILD ENDANGERMENT	"	12	10-20444
7-21-10	CHILD MOLESTATION	"	12	10-12216
8-5-10	RAPE (UNDER 14)	"	24	10-13082
8-20-10	CHILD ENDANGERMENT	"	12	10-13368
7-1-10	CHILD ENDANGERMENT	"	12	10-10976
9-12-10	CHILD ENDANGERMENT	"	18	10-15286
9-7-10	CHILD ENDANGERMENT	"	12	10-15061

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: JEFFREY BIEHL

Title: SERGEANT

Date: 10-27-11

Signature: [signature]

Tab 9

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	Sergeant Review & Approve Report
013-12876-2607-059	SCAR/Physical Abuse	9/9/2013	* this time included	672	* this time included
013-12934-2619-419	SCAR/Physical Abuse	9/5/2013	in one total time	136	in one total time
013-13013-2608-419	SCAR/Physical Abuse	9/11/2013	per case	144	per case
013-13261-2611-419	SCAR/Physical Abuse	9/11/2013		150	
013-13264-2612-419	SCAR/Physical Abuse	9/11/2013		90	
013-13339-2608-419	SCAR/Physical Abuse	9/18/2013		240	
013-13343-2607-419	SCAR/Physical Abuse	9/18/2013		126	
013-13355-2610-419	SCAR/Physical Abuse	9/18/2013		180	
013-13359-2611-419	SCAR/Physical Abuse	9/18/2013		240	
013-13462-2610-419	SCAR/Physical Abuse	9/20/2013		150	
013-13652-2607-419	SCAR/Physical Abuse	9/24/2013		136	
013-13659-2603-419	SCAR/Physical Abuse	9/24/2013		90	
013-13850-2611-059	SCAR/Physical Abuse	9/27/2013		300	
T-113	SCAR/Physical Abuse	9/30/2013		90	
		avg minutes	#DIV/0!	196.00	#DIV/0!
		avg total time per case	**#DIV/0!**	**3.27**	**#DIV/0!**

Note that this time study collected actual time for SCAR cases in the month of September, 2013.

INVESTIGATION INCLUDE 7o USE 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	ACTIVITY	TIME
09/09/13	SCAR/PHYSICAL ABUSE	013-12876-2607-059 1,2,3,4	6TMIN
09/10/13	SCAR/PHYSICAL ABUSE	013-13424-2609-419 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	013-13329-2608-419 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	013-13462-2610-419 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: _____

TIME LOG

CITY OF: _____

DEPARTMENT: POLICE

PROCESS: Child Abuse

CASE NUMBER: _____

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

DATE	NAME/TITLE	ACTIVITY CODE (See Below)	AMOUNT OF TIME (nearest minute)

ACTIVITY:

1 **Initial response** to begin documentation of case and contacting the County Welfare Dept or to forward to other agencies if the case did not occur in the City.

2 Complete an **investigation** to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the DOJ

3 Prepare a **written report** for every case investigated of known or suspected child abuse or severe neglect

4 **Review and approval** of report

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: _____

Tab 10

Time study year:	**Time claimed for reimbursement: AMENDED CLAIM**		**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
	total avg DEPUTY time per case claimed		3.5	208
	total avg SERGEANT time per case claimed		0.2	12

Claimed 0.1667 for Sergeant in claim

Re: Amended Claims

Thursday, November 05, 2015 1:45 PM

Subject	**Re: Amended Claims**
From	AChinnCRS@aol.com
To	Brejnak, Douglas
Cc	pazarris@lasd.org; KJohnston@cityofpalmdale.org
Sent	Monday, August 17, 2015 2:08 PM
Attachments	Time Study Data and ...

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.

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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Tab 11

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 wriitng
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.

Tab 12

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)

#	URN #	Date of Investigation	Activities Peformed	Total Minutes	Allowable Case	Allowable Minutes	Comment
01	013-12876-2607-059	09/09/13	1 - 2 - 3 - 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 - 3 - 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 - 3 - 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**	

* 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 intial 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.

Tab 13

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. Average Time Per Activity	Deputy T. Average # per Investigation	Deputy T. Total per Investigation	Deputy M. Deschamps Average Time	Deputy M. Deschamps Average # per Investigation	Deputy M. Deschamps 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 reults 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.

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

Date: 7/28/15 1:30 PM (over-phone)

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 SCAR. 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 spent 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 ever.

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.

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

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

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

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 SCARs directly 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

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 station 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.

Tab 14

Print

SUSPECTED CHILD ABUSE REPORT

Reset Form

To Be Completed by **Mandated Child Abuse Reporters**
Pursuant to Penal Code Section 11166

PLEASE PRINT OR TYPE

CASE NAME: _____

CASE NUMBER: _____

A. REPORTING PARTY

NAME OF MANDATED REPORTER	TITLE	MANDATED REPORTER CATEGORY
REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS Street City Zip		DID MANDATED REPORTER WITNESS THE INCIDENT? ☐ YES ☐ NO
REPORTER'S TELEPHONE (DAYTIME) ( )	SIGNATURE	TODAY'S DATE

B. REPORT NOTIFICATION

☐ LAW ENFORCEMENT ☐ COUNTY PROBATION ☐ COUNTY WELFARE / CPS (Child Protective Services)	AGENCY	
ADDRESS Street City Zip		DATE/TIME OF PHONE CALL
OFFICIAL CONTACTED - TITLE		TELEPHONE ( )

C. VICTIM
One report per victim

NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
ADDRESS Street City Zip			TELEPHONE ( )	
PRESENT LOCATION OF VICTIM	SCHOOL	CLASS		GRADE
PHYSICALLY DISABLED? ☐ YES ☐ NO	DEVELOPMENTALLY DISABLED? ☐ YES ☐ NO	OTHER DISABILITY (SPECIFY)	PRIMARY LANGUAGE SPOKEN IN HOME	
IN FOSTER CARE? ☐ YES ☐ NO	IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE: ☐ DAY CARE ☐ CHILD CARE CENTER ☐ FOSTER FAMILY HOME ☐ FAMILY FRIEND ☐ GROUP HOME OR INSTITUTION ☐ RELATIVE'S HOME		TYPE OF ABUSE *(CHECK ONE OR MORE)* ☐ PHYSICAL ☐ MENTAL ☐ SEXUAL ☐ NEGLECT ☐ OTHER (SPECIFY)	
RELATIONSHIP TO SUSPECT	PHOTOS TAKEN? ☐ YES ☐ NO		DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? ☐ YES ☐ NO ☐ UNK	

D. INVOLVED PARTIES

VICTIM'S SIBLINGS

NAME	BIRTHDATE	SEX	ETHNICITY	NAME	BIRTHDATE	SEX	ETHNICITY
1.				3.			
2.				4.			

VICTIM'S PARENTS/GUARDIANS

NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
ADDRESS Street City Zip	HOME PHONE ( )	BUSINESS PHONE ( )		
NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
ADDRESS Street City Zip	HOME PHONE ( )	BUSINESS PHONE ( )		

SUSPECT

SUSPECT'S NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
ADDRESS Street City Zip		TELEPHONE ( )		
OTHER RELEVANT INFORMATION				

E. INCIDENT INFORMATION

IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX ☐ *IF MULTIPLE VICTIMS, INDICATE NUMBER:* _____

DATE / TIME OF INCIDENT	PLACE OF INCIDENT

NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incidents involving the victim(s) or suspect)

SS 8572 (Rev. 12/02)

DEFINITIONS AND INSTRUCTIONS ON REVERSE

DO NOT submit a copy of this form to the Department of Justice (DOJ). The investigating agency is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS 8583 if (1) an active investigation was conducted and (2) the incident was determined not to be unfounded.

WHITE COPY-Police or Sheriff's Department; BLUE COPY-County Welfare or Probation Department; GREEN COPY- District Attorney's Office; YELLOW COPY-Reporting Party

Tab 15

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999, through June 30, 2013
S15-MCC-0013
Summary of Indirect Costs Claimed

Fiscal Year	Indirect Costs Claimed	Indirect Costs 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)

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999 through June 30, 2013
Audit ID#: S15-MCC-0013
Reconciliation of Indirect Costs Claimed and Amended

	Indirect Costs		
Fiscal Year	Indirect Costs Claimed (Original)	Indirect Costs Claimed (Amended)	Difference
1999-00	$ 19,385	$ 25,455	$ 6,070
2000-01	21,241	27,728	6,487
2001-02	22,824	30,025	7,201
2002-03	24,856	32,614	7,758
2003-04	26,850	35,244	8,394
2004-05	28,923	38,016	9,093
2005-06	31,934	41,897	9,963
2006-07	36,882	48,100	11,218
2007-08	41,035	54,081	13,046
2008-09	35,881	49,570	13,689
2009-10	41,330	56,945	15,615
2010-11	32,435	42,347	9,912
2011-12	15,410	18,814	3,404
2012-13*	8,300	8,300	-
Total	$ 387,286	$ 509,136	$ 121,850

*City did not filed an amended claim for FY 2012-13

Tab 16

The Los Angeles County

Sheriff's Department

Contract Law Enforcement Bureau

Cost Model

Fiscal Year 2014-2015

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Salaries **80**

Weighted Average Salaries for Special Units 80

Estimated Weighted Sworn Salaries 81

Cost Matrix

	Deputy Sheriff	Deputy Sheriff Bonus I	Sergeant	Parking Control Officer
Salaries and Wages:				
Generalists	$101,243	$107,093		$3,228
Sergeants	11,792	12,473	$128,389	4,579
Lieutenants	4,845	5,125	5,503	1,848
Captains	1,129	1,194	1,282	497
Parking Control Officer				42,285
Clerical/Admin.	10,687	11,305	12,139	4,709
Overtime	1,375	1,454	1,561	606
Employee Benefits:				
Sworn	72,171	76,342	81,976	6,157
Non-Sworn	5,144	5,441	5,843	22,620
Services & Supplies:				
Auto	2,368	2,368	2,368	3,411
Other	3,904	4,129	4,434	1,720
UC-CWC	457	483	518	195
Support Costs:				
Admin Support	12,894	13,626	14,614	5,580
Patrol Support	3,829	3,829	3,829	
Contract Law Enforcement Bureau	1,865	1,970	2,111	782
Total Cost	$233,701	$246,831	$264,567	$98,218
One-Man, 40 hr. Car	$257,071	$271,514		
One-Man, 56 hr. Car	$359,900	$380,120		
One-Man, 70 hr. Car	$449,875	$475,149		
One-Man, 84 hr. Car	$539,850	$570,179		
Two-Man, 40 hr. Car	$514,143			
Two-Man, 56 hr. Car	$719,800			

Catalina Station Rates

	Total Staffing	City Staff	County Staff	Annual Salary	City Salary Cost	County Salary Cost
Sworn Salaries:						
Sergeant	3.000	0.750	2.250	$133,970	$100,478	$301,433
Bonus I	6.000	3.000	3.000	110,498	331,494	331,494
Generalist	7.000	5.000	2.000	101,691	508,453	203,381
Subtotal	16.000	8.750	7.250		$940,424	$836,308
Captain	1.000	0.000	1.000	14,265	0	14,265
Lieutenant	1.000	0.000	1.000	137,832	0	137,832
Total Sworn	18.000	8.750	9.250		$940,424	$988,405
Non-Sworn Salaries:						
Operations Assistant II	1.000	0.500	0.500	$72,963	$36,482	$36,482
Community Services Asst	1.000	0.000	1.000	40,355	0	40,355
Custody Assistant	1.000	0.000	1.000	58,687	0	58,687
Matron	0.000	0.000	0.000	48,448	0	0
PCO	0.000	0.000	0.000	0	0	0
Station Clerk II	0.000	0.000	0.000	54,302	0	0
Law Enforcement Tech	6.000	1.000	5.000	61,488	61,488	307,439
Total Non-Sworn	9.000	1.500	7.500		$97,969	$442,962
Total Salaries					$1,038,394	$1,431,367
Employee Benefits:						
Sworn @	60.644%				570,315	599,412
Non-Sworn @	48.133%				47,156	213,211
Overtime @	$127,918				62,182	65,736
Services & Supplies	$326,414				158,674	167,741
Total					$1,876,720	$2,477,466
Adj for UC-CWC @	100.213%				$1,880,713	$2,482,737
Add:						
Consolidated Stations Admin					23,365	
Support Unit Cost					102,788	
Contract Law Cost					16,219	
Less:						
Catalina Clerical Costs					0	
Total Cost					$2,023,085	
Cost per Deputy					$231,210	

License Detail

Total Cost		$1,959,562
Support Costs		116,758
Contract Law Support		16,692
Total		$2,093,012
No. of Investigators	13	
Productive Work Hours/Year	1,760	
Total Hours		22,880
Cost per Hour		$91.48

Miscellaneous Rates

	Station Clerk II	Law Enf. Tech	Law Enf. Tech w/veh	Watch Dep Bonus I	Operations Asst I	Sprvg Sta. Clrk	Captain
Annual Salary	$44,510	$50,400	$50,400	$94,848	$48,137	$53,785	$171,177
Employee Benefits	21,424	24,259	24,259	57,520	23,170	25,888	103,809
Overtime	476	539	539	1,014	515	575	NA
Auto S&S			2,368				3,377
Other S&S	1,340	1,517	1,517	2,855	1,449	1,619	5,152
Subtotal	67,750	76,715	79,083	156,237	73,270	81,867	283,515
Add: UC-CWC	144	163	168	332	156	174	603
Subtotal	67,894	76,878	79,251	156,569	73,425	82,041	284,118
Add: Admin Support	4,346	4,921	4,921	9,261	4,700	5,252	16,714
Contract Law	578	655	675	1,334	625	699	2,420
Total	$72,818	$82,454	$84,847	$167,164	$78,751	$87,991	$303,252

	Watch Lieutenant	Security Officer	Secretary V	Custody Assistant	Senior Criminalist	Comm. Rel. Lt.
Annual Salary	$137,832	$42,044	$52,863	$55,627	$98,068	$137,832
Captain Support	NA	NA	NA	NA	NA	1,320
Employee Benefits	83,587	20,237	25,445	26,775	47,203	84,388
Overtime	1,474	449	565	595	1,048	1,474
Auto S&S	2,719					2,719
Other S&S	4,149	1,265	1,591	1,674	2,952	4,188
Subtotal	229,761	63,996	80,464	84,671	149,271	231,920
Add: UC-CWC	489	136	171	180	318	493
Subtotal	230,249	64,132	80,636	84,851	149,589	232,414
Add: Admin Support	13,458	4,105	5,162	5,431	9,575	13,458
Contract Law	1,961	546	687	723	1,274	1,980
Total	$245,669	$68,783	$86,484	$91,005	$160,438	$247,852

Community Services Assistant Rates

				PART TIME HOURLY RATES	
		Without Vehicle	With Vehicle	Without Vehicle	With Vehicle
Annual Salary		$33,078	$33,078	$33,078	$33,078
Employee Benefits		15,921	15,921	2,056	2,056
Overtime		354	354	354	354
Services & Supplies:					
Vehicle Operating Cost:					
Miles Driven	4,165				
Cost per Mile	$0.499		2,078		2,078
Other S&S		996	996	996	996
Uniform Cost		325	325	325	325
Subtotal		50,673	52,752	36,808	38,886
Add:					
UC-CWC		108	112	78	83
Admim. Support		3,230	3,230	3,230	3,230
Contract Law		433	450	314	332
Cost per Position		$54,443	$56,544	$40,430	$42,530
HOURLY RATE				$19.36	$20.37

Contract Law Allocation

	Total Cost	Allocated Cost
Deputy Generalists	$589,392,810	$5,020,462
Deputy Bonus I's	40,008,362	340,792
Sergeants	29,493,206	251,224
Parking Control Oficer	6,338,036	53,988
Custody Assistant	14,779,601	125,893
Community Services Assistant	2,994,679	25,509
Captain	284,118	2,420
Lieutenant Watch Commander	1,841,995	15,690
Purchased Sergeant	10,969,623	93,440
Motor Sergeant	1,546,497	13,173
Watch Deputy	633,777	5,399
Law Enforcement Technician	1,383,800	11,787
Sheriff Station Clerk II	339,469	2,892
Operations Assistant I	220,276	1,876
Operations Assistant III	104,468	890
Suprvg Station Clerk	82,041	699
Community Relations Lieutenant	2,556,840	21,779
Resident Officer, Catalina	1,904,078	16,219
License Detail	1,959,562	16,692
Totals	$706,833,239	$6,020,823
Est. 2013-14 Consolidated Stations Cost	$755,397,915	
Est. 2013-14 Contract City Revenue	$267,318,083	
Adjustment Factor	282.584%	
Contract Law Cost	$2,130,632	
Adjusted Contract Law Cost	$6,020,823	
Allocation Factor	**0.852%**	

Per the 2013-14 LECC Model:	
Summary of Total Cost - Total	$2,604,521,987
Less: Summary of Total Costs - Countywide Total	1,895,721,183
Add: Contract Law Allocated Cost	5,561,246
Allocation of Support Unit Costs - Total	133,232,196
Less: Allocation of Support Unit Costs - Countywide	92,196,331
Est. 2013-14 Consolidated Stations Cost	$755,397,915

Administrative Support Summary

	Community Law Enf. Part. Prgm	Field Ops Support Services	FOR Admin	Support Allocation	Total Support
Deputy Sheriff	$1,057,487	$774,500	$8,474,912	$34,710,515	$45,017,414
Deputy Sheriff Bonus I	$67,967	$49,779	$544,699	$2,357,519	$3,019,963
Sergeant	$46,746	$34,237	$374,634	$1,739,092	$2,194,709

Support Unit Cost Allocation Factor

	Total Cost	Countywide Portion of Base S&W	Base S&W
Countywide Functions S&W			$1,483,367,432
ADMINISTRATIVE & TRAINING DIVISION			
Financial Programs Bureau	4,947,770	0	
Central Property and Evidence	3,181,163	0	
Fiscal Administration	19,629,130	0	
Risk Management	9,249,944		
Personnel Administration	38,620,731	0	
Facilities Services Bureau	2,922,496	26,442,751	
Facilities Planning	322,356	2,832,430	
Labor Relations and Compliance	6,531,484	0	
Employee Support Services	3,923,033	0	
Advanced Training	14,331,052	0	
Professional Development Bureau			
LASD University	259,460	0	
Civilian Training	645,516	0	
Education & Training Records	484,530	0	
TECHNICAL SERVICES DIVISION			
Data Systems	9,214,198	25,680,912	
Fleet Management	4,339,240	0	
INTERNAL INVESTIGATIONS DIVISION			
Office of Independent Review	1,513,809	0	
Internal Affairs	11,105,105	0	
Internal Criminal Investigations	8,249,261	0	
Total Cost to Allocate	**$139,470,278**	**$54,956,093**	54,956,093
Adjusted Allocation Base			**$1,428,411,339**
Allocation Factor			**9.764%**

Allocation of Support Unit Costs

	Total Salaries	Allocation Factor	Allocation
Deputy Generalists	$355,494,334	9.764%	$34,710,515
Deputy Bonus I's	24,144,980	9.764%	2,357,519
Sergeants	17,811,237	9.764%	1,739,092
Purchased Sergeant	6,614,369	9.764%	645,828
Motor Sergeant	932,493	9.764%	91,049
Lieutenant Watch Commander	1,102,656	9.764%	107,663
Captain	171,177	9.764%	16,714
Watch Deputies	379,392	9.764%	37,044
Parking Control Officer	3,943,130	9.764%	385,008
Custody Assistant	9,543,017	9.764%	931,781
Community Services Assistant	1,885,433	9.764%	184,094
Resident Officer, Catalina	1,052,720	9.764%	102,788
License Detail	1,195,798	9.764%	116,758
Operations Assistant III	68,487	9.764%	6,687
Law Enforcement Tech	907,197	9.764%	88,579
Sheriff Station Clerk II	222,550	9.764%	21,730
Operations Assistant I	144,410	9.764%	14,100
Suprvg Station Clerk	53,785	9.764%	5,252
Community Relations Lieutenant	1,530,670	9.764%	149,455
Adjusted Countywide Functions	1,001,213,505	9.764%	97,758,623
Totals	**$1,428,411,339**		**$139,470,278**

Summary of Total Salaries

	Consolidated Stations	Community Law Enf. Part. Prgm (1)	Field Ops Support Services (1)	FOR Admin (1)	License Detail	Avalon Station	Countywide Functions	Total
Deputy Generalists	$349,138,763	$675,217	$484,061	$5,196,294				$355,494,334
Deputy Bonus I's	23,736,495	43,398	31,112	333,976				24,144,980
Sergeants	17,530,288	29,848	21,398	229,702				17,811,237
Parking Control Officer	3,943,130							3,943,130
Custody Assistant	9,543,017							9,543,017
Community Services Assistant	1,885,433							1,885,433
Captain	171,177							171,177
Lieutenant Watch Commander	1,102,656							1,102,656
Purchased Sergeant	6,614,369							6,614,369
Motor Sergeant	932,493							932,493
Watch Deputy	379,392							379,392
Law Enforcement Technician	907,197							907,197
Sheriff Station Clerk II	222,550							222,550
Operations Assistant I	144,410							144,410
Operations Assistant III	68,487							68,487
Suprvg Station Clerk	53,785							53,785
Community Relations Lieutenant	1,530,670							1,530,670
Resident Officer, Catalina				14,326		$1,038,394		1,052,720
License Detail					$1,195,798			1,195,798
Countywide				19,748		1,431,367	$1,054,718,484	1,056,169,598
Totals	$417,904,311	$748,463	$536,570	$5,794,046	$1,195,798	$2,469,760	$1,054,718,484	$1,483,367,432

Summary of Total Cost

	Consolidated Stations	Community Law Enf. Part. Prgm (1)	Field Ops Support Services (1)	FOR Admin (1)	License Detail	Avalon Station	Countywide Functions	Total
Deputy Generalists	$579,085,911	$1,057,487	$774,500	$8,474,912				$589,392,810
Deputy Bonus I's	39,345,918	67,967	49,779	544,699				40,008,362
Sergeants	29,037,589	46,746	34,237	374,634				29,493,206
Parking Control Officer	6,338,036							6,338,036
Custody Assistant	14,779,601							14,779,601
Community Services Assistant	2,994,679							2,994,679
Captain	284,118							284,118
Lieutenant Watch Commander	1,841,995							1,841,995
Purchased Sergeant	10,969,623							10,969,623
Motor Sergeant	1,546,497							1,546,497
Watch Deputy	633,777							633,777
Law Enforcement Technician	1,383,800							1,383,800
Sheriff Station Clerk II	339,469							339,469
Operations Assistant I	220,276							220,276
Operations Assistant III	104,468							104,468
Suprvg Station Clerk	82,041							82,041
Community Relations Lieutenant	2,556,840							2,556,840
Resident Officer, Catalina				23,365		$1,880,713		1,904,078
License Detail					$1,959,562			1,959,562
Countywide				32,208		2,482,737	$1,954,346,754	1,956,861,700
Totals	$691,544,638	$1,172,200	$858,515	$9,449,818	$1,959,562	$4,363,450	$1,954,346,754	$2,663,694,938

(1) Cost Allocation	No. of Positions	% of Total
Deputy Generalists	2692	90.214%
Deputy Bonus I's	173.02	5.798%
Sergeants	119	3.988%
Total	2984.02	100.000%

	Total Cost	Total S&W
Community Law Enforcement Partnership Prgm	1,172,200	748,463
Deputy Generalists	1,057,487	675,217
Deputy Bonus I's	67,967	43,398
Sergeants	46,746	29,848
Total	1,172,200	748,463
CONSOLIDATED PATROL DIVISION		
Administration	9,394,244	5,759,972
Deputy Generalists	8,474,912	5,196,294
Deputy Bonus I's	544,699	333,976
Sergeants	374,634	229,702
Total	9,394,244	5,759,972
Field Ops Support Services	858,515	536,570
Deputy Generalists	774,500	484,061
Deputy Bonus I's	49,779	31,112
Sergeants	34,237	21,398
Total	858,515	536,570

Consolidated Stations Cost Allocation

COST FACTORS:	Overtime: 1.069% UC-CWC: 100.213%		EB Sworn: 60.644% Non-Sworn: 48.133%		Auto S&S: 1.973% Other S&S: 3.010%						
	Captain	Lieutenant Watch Cmdr	Purchased Sergeant	Motor Sergeant	Watch Deputy	Law Enforcement Tech.	Station Clerk II	Community Relations Lieutenant	Ops Asst I	Ops Asst III	Suprvg Station Clerk
Sworn Salaries:											
Deputies	$0	$0	$0	$0	$379,392	$0	$0	$0	$0	$0	$0
Sergeants	0	0	5,764,683	812,705	0	0	0	0	0	0	0
Lieutenants	0	1,102,656	247,072	34,832	0	0	0	1,516,152	0	0	0
Captains	171,177		57,564	8,115	0	0	0	14,518	0	0	0
Total Sworn Salaries	$171,177	$1,102,656	$6,069,320	$855,652	$379,392	$0	$0	$1,530,670	$0	$0	$0
Non-Sworn Salaries	0	0	545,050	76,841	0	907,197	222,550	0	144,410	68,487	53,785
Total Salaries	$171,177	$1,102,656	$6,614,369	$932,493	$379,392	$907,197	$222,550	$1,530,670	$144,410	$68,487	$53,785
Overtime	NA	11,789	70,100	9,883	4,056	9,699	2,379	16,209	1,544	732	575
Employee Benefits:											
Sworn	103,809	668,699	3,680,702	518,905	230,080	0	0	928,265	0	0	0
Non-Sworn	0	0	262,349	36,986	0	436,661	107,120	0	69,509	32,965	25,888
Auto S&S	3,377	21,753	119,732	16,880	7,484	0	0	30,196	0	0	0
Other S&S	5,152	33,188	199,082	28,067	11,419	27,305	6,698	46,071	4,346	2,061	1,619
Total Costs	$283,515	$1,838,084	$10,946,334	$1,543,214	$632,432	$1,380,862	$338,748	$2,551,411	$219,809	$104,246	$81,867
Total Cost Adj'd for UC-CWC	$284,118	$1,841,995	$10,969,623	$1,546,497	$633,777	$1,383,800	$339,469	$2,556,840	$220,276	$104,468	$82,041

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Consolidated Stations Cost Allocation

COST FACTORS:	Overtime: 1.069%	UC-CWC: 100.213%	EB Sworn: 60.644%	Non-Sworn: 48.133%	Auto S&S: 1.973%	Other S&S: 3.010%
	Deputy Generalists	Deputy Bonus I	Sergeants	Community Services Assistant	Custody Assistant	Parking Control Officer
Sworn Salaries:						
Deputies	$272,545,306	$18,529,224		$0	$393,790	$222,718
Sergeants	31,742,869	2,158,066	$15,278,336	0	759,939	315,946
Lieutenants	13,041,683	886,650	654,824	0	306,756	127,534
Captains	3,038,514	206,576	152,564	0	82,541	34,317
Total Sworn Salaries	$320,368,372	$21,780,515	$16,085,724	$0	$1,543,026	$700,515
Non-Sworn Salaries:						
Clerical/Admin.	$28,770,390	$1,955,979	$1,444,564	$0	$781,546	$324,929
Community Services Assistant	0	0	0	1,885,433	0	0
Parking Control Officer	0	0	0	0	0	2,917,686
Custody Assistant	0	0	0	0	7,218,445	0
Total Non-Sworn Salaries	$28,770,390	$1,955,979	$1,444,564	$1,885,433	$7,999,991	$3,242,615
Total Salaries	$349,138,763	$23,736,495	$17,530,288	$1,885,433	$9,543,017	$3,943,130
Overtime	$3,700,200	$251,561	$185,787	$20,157	$101,143	$41,790
Employee Benefits:						
Sworn	194,285,471	13,208,662	9,755,091	0	935,759	424,823
Non-Sworn	13,848,046	941,471	695,312	907,515	3,850,634	1,560,767
Auto S&S (1) (2)	6,375,457	409,763	281,827	118,467	30,440	235,389
Other S&S	10,508,506	714,430	527,633	56,748	287,229	118,682
Total Costs	$577,856,443	$39,262,382	$28,975,938	$2,988,321	$14,748,222	$6,324,580
Total Cost Adj'd for UC-CWC	$579,085,911	$39,345,918	$29,037,589	$2,994,679	$14,779,601	$6,338,036

(1) Auto S&S:

Deputies	$6,320,044
Bonus I's	429,674
Sergeants	317,330
Total	$7,067,047
Total Deputies	2692
Total Bonus I's	173.02
Total Sergeants	119
	2984.02
Auto S&S per Deputy	$2,368
Auto S&S Allocation:	
Deputies	$6,375,457
Bonus I's	$409,763
Sergeants	$281,827

(2) PCO Auto S&S:

Miles Driven 2012-13	471,721
Cost per Mile	$0.499 *
Annual Cost	$235,389

* Based on 2012-13 Medium Solid Sedan

S&S Allocation for Selected Service Units

Consolidated Stations S&S

Consolidated Stations S&S	$20,055,418
Less: Vehicle Cost	7,543,188
Total Other S&S	$12,512,230

Services and Supplies Allocation Factors - Consolidated Stations

Vehicle S&S:		
Vehicle Cost - Consolidated Stations	$7,543,188	
Motorcycle Cost	88,782	
Less:		
Auto Related S&S for:		
Parking Control Officer	235,389	
Community Services Assistant (1)	118,467	
Adjusted Auto S&S	$7,278,115	
Allocation Base:		
Deputies S&W	$291,691,038	
Sergeants S&W	56,832,544	
Lieutenants S&W	16,815,504	
Captains S&W	3,594,709	
Total Sworn S & W	$368,933,795	
Auto S&S Factor	1.973%	
Other S&S Factor:		
Total Sworn S&W	$368,933,795	
Clerical/Admin S&W	46,777,473	
Total S&W	$415,711,268	
Other S&S	$12,512,230	
Less: State S&S Funding	0	
	$12,512,230	
Other S&S Factor	3.010%	

(1) Community Services Assistant		
Miles Driven per FY 2012-13	237,408	
Cost per Mile	$0.499	*
Total Cost	$118,467	

* Based on 2012-13 Medium Solid Sedan

Overtime Allocation Percentage

Consolidated Stations

Overtime	$4,423,206
Total Salaries	$417,492,917
Less: Captains	3,765,885
Allocation Base	$413,727,032
Overtime Allocation Factor	**1.069%**

Lieutenant Allocation

POSITIONS	Deputy and Other S&W	Sergeant S&W	Deputy and Sergeant Total S&W	Lieutenant S&W	Lieutenants			Total Lieutenants	Total S&W	Captain S & W	Grand Total	Clerical/ Admin. S&W
					Operations	Watch	Detective					
Deputy Generalist	$272,545,306	$31,742,869	$304,288,175	0	$1,988,257	$9,239,547	$1,813,879	$13,041,683	$317,329,858	$3,038,514	$320,368,372	$28,770,390
Deputy Bonus I	18,529,224	2,158,066	20,687,290	0	135,173	628,158	123,318	886,650	21,573,939	206,576	21,780,515	1,955,979
Sergeant	0	15,278,336	15,278,336	0	99,831	463,918	91,075	654,824	15,933,160	152,564	16,085,724	1,444,564
Purchased Sergeant	0	5,764,683	5,764,683	0	37,667	175,042	34,364	247,072	6,011,755	57,564	6,069,320	545,050
Sergeant (Motor)	0	812,705	812,705	0	5,310	24,677	4,845	34,832	847,537	8,115	855,652	76,841
Community Relations Lt.	0	0	0	1,516,152	0	0	0	1,516,152	1,516,152	14,518	1,530,670	0
Parking Control Officer	3,140,403	315,946	3,456,349	0	22,584	104,950	0	127,534	3,583,884	34,317	3,618,200	324,929
Custody Assistant	7,553,549	759,939	8,313,488	0	54,321	252,435	0	306,756	8,620,244	82,541	8,702,785	781,546
Total					$2,343,144	$10,888,728	$2,067,480	$16,815,504	$375,416,530	$3,594,709	$379,011,239	$33,899,299

Allocation of Lieutenant and Captain Support Costs

	No. of Lieutenants	Annual Salary	Total
Operations	17.00	$137,832	$2,343,144
Allocation Base:			
Deputy Generalist	$304,288,175		$1,988,257
Deputy Bonus I	20,687,290		135,173
Sergeant	15,278,336		99,831
Purchased Sergeant	5,764,683		37,667
Sergeant (Motor)	812,705		5,310
Parking Control Officer	3,456,349		22,584
Custody Assistant	8,313,488		54,321
Adjusted Allocation Base	$358,601,026		$2,343,144
Allocation Factor			**0.653%**

	No. of Lieutenants	Annual Salary	Total
Detectives	15.00	$137,832	$2,067,480
Allocation Base:			
Deputy Generalist	$304,288,175		$1,813,879
Deputy Bonus I	20,687,290		123,318
Sergeant	15,278,336		91,075
Purchased Sergeant	5,764,683		34,364
Sergeant (Motor)	812,705		4,845
Adjusted Allocation Base	$346,831,189		$2,067,480
Allocation Factor			**0.596%**

	No. of Lieutenants	Annual Salary	Total
Watch (1)	79.00	$137,832	$10,888,728
Allocation Base:			
Deputy Generalist	$304,288,175		$9,239,547
Deputy Bonus I	20,687,290		628,158
Sergeant	15,278,336		463,918
Purchased Sergeant	5,764,683		175,042
Sergeant (Motor)	812,705		24,677
Parking Control Officer	3,456,349		104,950
Custody Assistant	8,313,488		252,435
Adjusted Allocation Base	$358,601,026		$10,888,728
Allocation Factor			**3.036%**

Captain Allocation Factor	No. of Captains (1)	Annual Salary	Total
	21.00	$171,177	$3,594,709
Allocation Base	$375,416,530		
Allocation Factor			**0.958%**

(1) Amount excludes Purchased Items.

Allocation of Clerical/Admin. Support Costs

Total Clerical/Admin S&W	$46,777,473
Less City Purchased/Non-Support Positions:	
Custody Assistant	7,218,445
Community Services Assistant	1,885,433
Supervising Station Clerk	53,785
Security Officer	2,228,318
Security Assistant	53,038
Law Enforcement Tech	907,197
Matron	43,647
Sheriff Station Clerk II	222,550
Secretary V	52,863
Operations Assistant III	68,487
Operations Assistant II	0
Operations Assistant I	144,410
Adjusted Total	$33,899,299
Allocation Base (2)	$373,900,378
Allocation Factor	**9.066%**

(2) Total excludes Community Relations Lieutenant.

Sergeant Allocation

Positions	No. of Sergeants	Annual Salary $114,996	Total S&W	Detective	Operations	Field/Traffic	Total Sergeant Cost
Sergeants	119.000	$13,684,524	$13,684,524	$217,055	$112,249	$1,264,508	$15,278,336
Purchased Sergeant			5,163,320	81,897	42,353	477,113	5,764,683
Sergeant (Motor)			727,925	11,546	5,971	67,263	812,705
Deputy Generalists			272,545,306	4,322,941	2,235,584	25,184,344	31,742,869
Deputy Bonus I			18,529,224	293,899	151,988	1,712,179	2,158,066
Parking Control Officer			3,140,403	0	25,760	290,187	315,946
Custody Assistant			7,553,549	0	61,959	697,980	759,939
Totals			$321,344,251	$4,927,338	$2,635,863	$29,693,574	$56,832,544

Allocation of Sergeant Suport Costs	No. of Sergeants	Annual Salary	Total
Detective	43.00	$114,996	$4,944,828
Allocation Base:			
Lieutenant	$1,102,656		$17,490
Sergeants	13,684,524		217,055
Purchased Sergeant	5,163,320		81,897
Sergeant (Motor)	727,925		11,546
Deputy Generalists	272,545,306		4,322,941
Deputy Bonus I	18,529,224		293,899
Total	$311,752,955		$4,944,828
Allocation Factor			1.586%
	No. of Sergeants	**Annual Salary**	**Total**
Operations Sergeant	23.00	$114,996	$2,644,908
Allocation Base:			
Lieutenant	$1,102,656		$9,045
Sergeants	13,684,524		112,249
Purchased Sergeant	5,163,320		42,353
Sergeant (Motor)	727,925		5,971
Deputy Generalists	272,545,306		2,235,584
Deputy Bonus I	18,529,224		151,988
Parking Control Officer	3,140,403		25,760
Custody Assistant	7,553,549		61,959
Total	$322,446,907		$2,644,908
Allocation Factor			0.820%
	No. of Sergeants	**Annual Salary**	**Total**
Field/Traffic Sgt (1)	259.10	$114,996	$29,795,464
Allocation Base:			
Lieutenant	$1,102,656		$101,890
Sergeants	13,684,524		1,264,508
Purchased Sergeant	5,163,320		477,113
Sergeant (Motor)	727,925		67,263
Deputy Generalists	272,545,306		25,184,344
Deputy Bonus I	18,529,224		1,712,179
Parking Control Officer	3,140,403		290,187
Custody Assistant	7,553,549		697,980
	$322,446,907		$29,795,464
Allocation Factor			9.240%

(1) No. of Sergeants excludes Purchased Items.

Deputy Allocation

	Cost per Position	Deputy Generalist	Deputy Bonus I	Parking Control Officer	Custody Assistant	Total Cost
Asst. Reserve Coordinator		0.00				
Community Relations		10.00				
Jailer		0.00				
Patrol		2,335.00				
School Resources		30.00				
Special Assignment		1.00				
Traffic		101.00				
Training		68.00				
Senior Field Training Officer		124.00				
Master Field Training Officer		22.00				
Deputy Observer		1.00				
Boat Operator			25.00			
Canine			1.00			
Court			29.00			
Gorman Resident			6.00			
Purchased Investigator			33.02			
Motorcycle Officer			49.00			
Team Leader			30.00			
Parking Control Officer				69.00		
Custody Assistant (1)					122.00	
TOTAL POSITIONS		2,692.00	173.02	69.00	122.00	
Deputy Generalist	$87,288	$216,212,376				$216,212,376
Deputy w/Moto/Obs Bonus	92,089	92,089	$4,512,353			4,604,442
Deputy Bonus I	94,848	6,449,664	11,763,049			18,212,713
Senior Field Training Officer	100,065	12,408,015				12,408,015
Master Field Training Officer	105,281	2,316,188				2,316,188
Parking Control Officer	42,285			$2,917,686		2,917,686
Custody Assistant	58,687				$7,159,759	7,159,759
Watch	3,228	8,689,212	558,472	222,718	393,790	9,864,192
Investigator	9,799	26,377,762	1,695,349	NA	NA	28,073,111
TOTAL S&W		$272,545,306	$18,529,224	$3,140,403	$7,553,549	$301,768,482
TOTAL DEPUTY S&W		$272,545,306	$18,529,224	$222,718	$393,790	$291,691,038

Allocation Base for Deputy Support Costs				
Watch (1)	104.000	$94,848	$9,864,192	
Allocation Base:				
Total Deputy Positions	2,865.020			
Total PCO Positions	69.000			
Total Custody Assistants	122.000			
Total	3056.020			$3,228
Investigators (1)	295.980	$94,848	$28,073,111	
Allocation Base:				
Total Deputy Positions	2,865.020			
Total	2,865.020			$9,799

(1) Total excludes applicable Purchased Items.
(2) Excludes Grant Deputies assigned to Lancaster, Palmdale, and Century Stations.

(1) CONSOLIDATED PATROL DIVISION

	Total Cost	S&W Cost
Administration	$9,449,818	$5,794,046

	Total Salaries	% of Total	Total Cost Allocation	S&W Cost Allocation
Consolidated Stations	$417,492,917	99.41%	$9,394,244	$5,759,972
Avalon:				
Resident	1,038,394	0.25%	$23,365	$14,326
Countywide	1,431,367	0.34%	$32,208	$19,748
Total	$419,962,677	100.00%	$9,449,818	$5,794,046

(2) Training reimbursement subtracted from applicable PDB bureau/unit	Total S&W	% of Total	Reimbursement Allocation
Professional Development Bureau	$1,418,490	11.90%	$181,845
LASDU	$182,436	1.53%	23,388
Civilian Training	$475,944	3.99%	61,014
Education and Records	$357,248	3.00%	45,798
Advanced Training	$9,487,213	79.58%	1,216,225
	$11,921,332	100.00%	$1,528,270

(3) Homeland Security Admin Allocation

	Total Cost	S&W Cost
	3,996,371	2,380,481

	Total Salaries	% of Total	Total Cost Allocation	S&W Cost Allocation
Aero Bureau	$7,210,090	9.31%	$371,974	$221,570
Emergency Operations	6,379,621	8.24%	329,129	196,049
Special Enforcement Bureau	9,968,761	12.87%	514,296	306,346
Arson/Explosives Detail	2,995,063	3.87%	154,518	92,040
Transit Services	46,998,241	60.67%	2,424,675	1,444,283
Metrolink	3,911,153	5.05%	201,779	120,192
	77,462,929	100.00%	3,996,371	2,380,481

Total Cost by Organizational Unit

ORGANIZATIONAL UNITS		TOTAL COST	TOTAL S&W	COUNTY-WIDE EXPENSE %	ALLOC-ABLE EXPENSE %	COUNTYWIDE		ALLOCABLE	
						Total Cost	S&W Cost	Total Cost	S&W Cost
EXECUTIVE OFFICE									
Office of the Sheriff		$3,754,506	$2,236,559	100%	0%	$3,754,506	$2,236,559	$0	$0
Executive Planning Council		327,767	140,928	100%	0%	327,767	140,928	0	0
Office of Assistant Sheriff		5,816,494	2,682,768	100%	0%	5,816,494	2,682,768	0	0
Sheriff's Headquarters		6,336,979	3,678,206	100%	0%	6,336,979	3,678,206	0	0
Inspectional Services Command		3,894,980	2,448,152	100%	0%	3,894,980	2,448,152	0	0
ADMINISTRATIVE & TRAINING DIVISION									
Administrative Headquarters		7,753,478	2,186,508	100%	0%	7,753,478	2,186,508	0	0
Financial Programs Bureau		4,947,770	3,260,645	0%	100%	0	0	4,947,770	3,260,645
Budget Services		1,341,980	904,006	100%	0%	1,341,980	904,006	0	0
Prisoner Maintenance		550,682	370,959	100%	0%	550,682	370,959	0	0
Central Property and Evidence		3,181,163	2,101,403	0%	100%	0	0	3,181,163	2,101,403
Fiscal Administration		19,629,130	9,029,384	0%	100%	0	0	19,629,130	9,029,384
Risk Management		9,249,944	5,509,303	0%	100%	0	0	9,249,944	5,509,303
Contract Law:									
Cities		2,130,632	1,121,553	0%	100%	0	0	2,130,632	1,121,553
Custody		253,594	136,226	100%	0%	253,594	136,226	0	0
Courts		423,878	256,290	100%	0%	423,878	256,290	0	0
Private Entities		296,972	178,244	100%	0%	296,972	178,244	0	0
Other County Duties		780,403	455,859	100%	0%	780,403	455,859	0	0
Personnel Administration		38,620,731	18,916,259	0%	100%	0	0	38,620,731	18,916,259
Special Positions		1,967,125	1,214,916	100%	0%	1,967,125	1,214,916	0	0
Facilities Services Bureau		58,449,910	27,834,475	95%	5%	55,527,415	26,442,751	2,922,496	1,391,724
Facilities Planning		6,447,130	2,981,505	95%	5%	6,124,773	2,832,430	322,356	149,075
Labor Relations and Compliance		6,531,484	3,451,830	0%	100%	0	0	6,531,484	3,451,830
Employee Support Services		3,923,033	2,376,326	0%	100%	0	0	3,923,033	2,376,326
Advanced Training		14,331,052	9,487,213	0%	100%	0	0	14,331,052	9,487,213
Recruit Training		19,759,698	9,863,444	100%	0%	19,759,698	9,863,444	0	0
RCPI		598,595	373,270	100%	0%	598,595	373,270	0	0
STAR		783,459	409,156	100%	0%	783,459	409,156	0	0
Professional Development Bureau	(2)	2,103,993	1,418,490	100%	0%	2,103,993	1,418,490	0	0
LASD University		259,460	182,436	0%	100%	0	0	259,460	182,436
Civilian Training		645,516	475,944	0%	100%	0	0	645,516	475,944
Education & Training Records		484,530	357,248	0%	100%	0	0	484,530	357,248
Field Ops Support Services		858,515	536,570	0%	100%	0	0	858,515	536,570
TECHNICAL SERVICES DIVISION									
Administration Headquarters		3,727,968	1,454,386	100%	0%	3,727,968	1,454,386	0	0
Communications		44,870,369	11,644,662	100%	0%	44,870,369	11,644,662	0	0
Fleet Management		4,339,240	2,094,227	0%	100%	0	0	4,339,240	2,094,227
Records & Identification		25,300,218	15,982,905	100%	0%	25,300,218	15,982,905	0	0
Data Systems		61,427,984	30,212,838	85%	15%	52,213,787	25,680,912	9,214,198	4,531,926
Scientific Services		40,419,999	24,162,593	100%	0%	40,419,999	24,162,593	0	0
LA-RICS		1,255,901	785,463	100%	0%	1,255,901	785,463	0	0
COURT SERVICES DIVISION		300,800,151	179,729,859	100%	0%	300,800,151	179,729,859	0	0
INTERNAL INVESTIGATIONS DIVISION									
Administration		1,889,256	1,197,958	100%	0%	1,889,256	1,197,958	0	0
Office of Independent Review		1,513,809	166,007	0%	100%	0	0	1,513,809	166,007
Internal Affairs		11,105,105	6,130,975	0%	100%	0	0	11,105,105	6,130,975
Internal Criminal Investigations		8,249,261	4,282,706	0%	100%	0	0	8,249,261	4,282,706
Advocacy Unit		1,939,145	1,245,946	100%	0%	1,939,145	1,245,946	0	0
DETECTIVE DIVISION									
Administration		5,250,637	1,320,840	100%	0%	5,250,637	1,320,840	0	0
Commercial Crimes		7,152,961	3,440,486	100%	0%	7,152,961	3,440,486	0	0
Major Crimes:									
Major Crimes Unit		18,432,301	10,606,193	100%	0%	18,432,301	10,606,193	0	0
Cargo CATS		1,237,273	707,898	100%	0%	1,237,273	707,898	0	0
License Detail		1,959,562	1,195,798	0%	100%	0	0	1,959,562	1,195,798
Homicide Bureau		29,260,984	15,472,274	100%	0%	29,260,984	15,472,274	0	0
Special Victims Bureau		13,836,666	7,584,989	100%	0%	13,836,666	7,584,989	0	0
Narcotics Bureau		32,183,339	18,505,347	100%	0%	32,183,339	18,505,347	0	0
Vehicle Theft Program		4,127,389	2,593,542	100%	0%	4,127,389	2,593,542	0	0
Operation Safe Streets Bureau		26,779,319	14,798,705	100%	0%	26,779,319	14,798,705	0	0

Total Cost by Organizational Unit

ORGANIZATIONAL UNITS		TOTAL COST	TOTAL S&W	COUNTY-WIDE EXPENSE %	ALLOC-ABLE EXPENSE %	COUNTYWIDE		ALLOCABLE	
						Total Cost	S&W Cost	Total Cost	S&W Cost
HOMELAND SECURITY DIVISION	(3)								
Aero Bureau		20,634,738	7,431,660	100%	0%	20,634,738	7,431,660	0	0
Emergency Operations		12,780,661	6,575,671	100%	0%	12,780,661	6,575,671	0	0
Special Enforcement		20,688,960	10,275,107	100%	0%	20,688,960	10,275,107	0	0
Arson/Explosives		5,273,770	3,087,103	100%	0%	$5,273,770	$3,087,103	0	0
Transit Services		80,332,518	48,442,524	100%	0%	80,332,518	48,442,524	0	0
Metrolink Unit		6,971,773	4,031,345	100%	0%	6,971,773	4,031,345	0	0
CONSOLIDATED PATROL DIVISION									
Administration	(1)	9,394,244	5,759,972	0%	100%	0	0	9,394,244	5,759,972
COUNTY SERVICES DIVISION									
County Services Division Admin		15,075,447	8,691,758	100%	0%	15,075,447	8,691,758	0	0
County Services Bureau		90,948,084	30,350,250	100%	0%	90,948,084	30,350,250	0	0
Community College Bureau		15,784,682	9,630,799	100%	0%	15,784,682	9,630,799	0	0
Community Law Enf. Partnership Program		1,172,200	748,463	0%	100%	0	0	1,172,200	748,463
Community Oriented Policing Services		10,623,860	4,809,743	100%	0%	10,623,860	4,809,743	0	0
Parking Enforcement		8,700,660	3,953,226	100%	0%	8,700,660	3,953,226	0	0
Parks Bureau		3,935,382	0	100%	0%	3,935,382	0	0	0
Reserve Forces		2,426,543	1,338,620	100%	0%	$2,426,543	$1,338,620	0	0
CUSTODY DIVISION		931,095,242	520,956,559	100%	0%	931,095,242	520,956,559	0	0
TOTAL COSTS						$1,954,346,754	$1,054,718,484		

(1) Comm./Fleet Mgmt Admin. Allocation

	Total Salaries	% of Total	Sworn S&W	Non-Sworn S&W	Overtime
Fleet Mgmt	2,010,397	15.243%	60,408	23,423	277
Communications	11,178,533	84.757%	335,889	130,240	1,539
Total	13,188,929	100.000%	396,297	153,663	1,815

(2) Training Bureau Admin., Overtime and S&S Allocation

	Total Salaries	% of Total	Admin. Sworn	Admin. Non-Sworn	Overtime	S&S
Advanced Training	9,113,011	49.028%	207,880	166,322	0	355,532
Recruit Trianing	9,474,402	50.972%	216,124	172,918	0	369,631
Total	18,587,412	100.000%	424,005	339,240	0	725,163

(3) Major Crimes Admin., Overtime and S&S Allocation

	Total Salaries	% of Total	Admin. Sworn	Admin. Non-Sworn	Overtime	S&S
Major Crimes Unit	10,249,394	84.782%	214,354	142,446	0	1,477,842
Cargo CATS	684,084	5.659%	14,307	9,507	0	98,637
License Detail	1,155,570	9.559%	24,167	16,060	0	166,620
Total	12,089,048	100.000%	252,828	168,013	0	1,743,098

(4) Contract Law Enforcement

Salaries and Wages:	Total Salary	City	Custody	Other County	Private Entity	Courts	City Salaries	Custody Salaries	Other County	Private Entity	Courts Salaries
Captain	171,177	70.00%	10.00%	10.00%	5.00%	5.00%	119,824	17,118	17,118	8,559	8,559
Lieutenant	413,496	50.00%	5.00%	33.00%	5.00%	7.00%	206,748	20,675	136,454	20,675	28,945
Sergeant	1,034,964	62.00%	9.00%	20.00%	4.50%	4.50%	641,678	93,147	206,993	46,573	46,573
Total Sworn	1,619,637						968,249	130,939	360,564	75,807	84,077
Principal Application Developer	108,773	20.00%	0.00%	0.00%	20.00%	60.00%	21,755	0	0	21,755	65,264
Operations Assistant I	96,273	50.00%	0.00%	0.00%	50.00%	0.00%	48,137	0	0	48,137	0
Operations Assistant II	119,612	25.00%	0.00%	50.00%	25.00%	0.00%	29,903	0	59,806	29,903	0
Operations Assistant III	68,487	0.00%	0.00%	20.00%	0.00%	80.00%	0	0	13,697	0	54,790
Secretary V	52,863	70.00%	10.00%	10.00%	5.00%	5.00%	37,004	5,286	5,286	2,643	2,643
Administrative Services Manager I	82,526	20.00%	0.00%	20.00%	0.00%	60.00%	16,505	0	16,505	0	49,516
Total Non-Sworn	528,535						153,304	5,286	95,295	102,437	172,213
Services & Supplies	275,000	52.21%	6.34%	21.22%	8.30%	11.93%	143,577	17,439	58,357	22,818	32,809
Overtime	200,000	100.00%	0.00%	0.00%	0.00%	0.00%	200,000	0	0	0	0

(5) Court Services

	Sworn S&W	Non-Sworn S&W	Overtime	S&S
Administration	2,604,389	4,450,378	272,221	1,748,202
Court Services Central	27,843,105	3,281,854	31,036	1,764,942
Court Services East	28,683,693	3,613,026	46,523	1,726,628
Court Services West	33,913,413	4,060,630	58,627	1,542,995
Transportation Bureau	25,953,009	516,419	638,252	9,245,124
Civil Management Unit	2,775,273	42,034,672	34,773	1,577,484
Total	121,772,880	57,956,979	1,081,432	17,605,375

(6) Professional Development

	Sworn S&W	Non-Sworn S&W	Overtime	S&S
Professional Development Bureau	989,796	1,444,322	1,157	66,737
Less: LASD University		182,436		11,999
Civilian Training		475,944		
Education & Training Records		357,248		
Adj'd Professional Development	989,796	428,694	1,157	54,738

(7) Risk Management

	Sworn S&W
Risk Management	3,619,161
Less: Grant Items	114,996
	3,504,165

Total Cost by Organizational Unit

ORGANIZATIONAL UNITS		SALARIES AND WAGES		EMPLOYEE BENEFITS		OVERTIME	S&S	TOTAL COST ADJ'D FOR UC-CWC 100.213%
		Sworn	Non-Sworn	Sworn 60.644%	Non-Sworn 48.133%			
EXECUTIVE OFFICE								
Office of the Sheriff		$1,171,374	$1,065,185	$710,373	$512,705	$38,462	$248,435	$3,754,506
Executive Planning Council		0	140,928	0	67,833	0	118,309	327,767
Office of Assistant Sheriff		2,382,178	300,589	1,444,658	144,683	4,891	1,527,146	5,816,494
Sheriff's Headquarters		2,296,617	1,381,589	1,392,769	665,000	75,306	512,244	6,336,979
Inspectional Services Command		2,079,621	368,531	1,261,173	177,385	0	0	3,894,980
ADMINISTRATIVE & TRAINING DIVISION								
Administrative Headquarters		534,493	1,652,015	324,140	795,164	1,526	4,429,678	7,753,478
Financial Programs Bureau		0	3,260,645	0	1,569,446	2,950	104,224	4,947,770
Budget Services		0	904,006	0	435,125	0	0	1,341,980
Prisoner Maintenance		0	370,959	0	178,554	0	0	550,682
Central Property and Evidence		491,856	1,609,547	298,283	774,723	0	0	3,181,163
Fiscal Administration		384,420	8,644,964	233,129	4,161,079	80,151	6,083,712	19,629,130
Risk Management	(7)	3,504,165	2,005,138	2,125,080	965,133	2,807	627,983	9,249,944
Contract Law:	(4)							
Cities		968,249	153,304	587,189	73,790	200,000	143,577	2,130,632
Custody		130,939	5,286	79,407	2,544	17,439	17,439	253,594
Courts		84,077	172,213	50,988	82,891	0	32,809	423,878
Private Entities		75,807	102,437	45,973	49,306	0	22,818	296,972
Other County Duties		360,564	95,295	218,662	45,868	0	58,357	780,403
Personnel Administration		2,194,617	16,721,643	1,330,912	8,048,625	66,478	10,176,460	38,620,731
Special Positions		1,214,916	0	736,778	0	11,255	0	1,967,125
Facilities Services Bureau		114,996	27,719,479	69,739	13,342,211	1,537,048	15,542,342	58,449,910
Facilities Planning		137,832	2,843,673	83,587	1,368,745	16,668	1,982,936	6,447,130
Labor Relations and Compliance		1,635,462	1,816,368	991,816	874,272	5,594	1,194,105	6,531,484
Employee Support Services		189,696	2,186,630	115,040	1,052,490	5,244	365,603	3,923,033
Advanced Training	(2)	8,808,244	678,969	5,341,707	326,808	0	358,540	15,547,277
Recruit Training	(2)	9,505,048	358,396	5,764,279	172,506	285,678	3,631,838	19,759,698
RCPI		252,828	120,442	153,326	57,972	1,214	11,542	598,595
STAR		252,828	156,328	153,326	75,245	14,300	129,769	783,459
Professional Development Bureau	(6)	989,796	428,694	600,256	206,343	1,157	54,738	2,285,838
LASD University		0	182,436	0	87,812	0	11,999	282,847
Civilian Training		0	475,944	0	229,086	0	0	706,530
Education & Training Records		0	357,248	0	171,954	0	0	530,328
Field Ops Support Services		494,388	42,182	299,819	20,304	0	0	858,515
TECHNICAL SERVICES DIVISION								
Administration Headquarters		1,007,285	447,101	610,862	215,203	1,050	1,438,552	3,727,968
Communications	(1)	3,650,169	7,994,493	2,213,623	3,847,988	1,539	27,067,293	44,870,369
Fleet Management	(1)	428,232	1,665,996	259,699	801,893	277	1,173,932	4,339,240
Records & Identification		477,948	15,504,957	289,849	7,462,998	278	1,510,472	25,300,218
Data Systems		1,986,753	28,226,085	1,204,854	13,586,056	28,942	16,264,875	61,427,984
Scientific Services		2,959,869	21,202,725	1,794,994	10,205,503	579,504	3,591,587	40,419,999
LA-RICS		716,976	68,487	434,806	32,965	0	0	1,255,901
COURT SERVICES DIVISION	(5)	121,772,880	57,956,979	73,848,430	27,896,421	1,081,432	17,605,375	300,800,151
INTERNAL INVESTIGATIONS DIVISION								
Administration		675,075	522,882	409,395	251,679	0	26,212	1,889,256
Office of Independent Review		0	166,007	0	79,904	0	1,264,685	1,513,809
Internal Affairs		5,485,701	645,275	3,326,770	310,590	170,921	1,142,270	11,105,105
Internal Criminal Investigations		4,021,101	261,606	2,438,572	125,919	108,621	1,275,929	8,249,261
Advocacy Unit		712,812	533,134	432,281	256,613	188	0	1,939,145
DETECTIVE DIVISION								
Administration		869,453	451,388	527,274	217,266	210	3,173,898	5,250,637
Commercial Crimes		2,332,449	1,108,037	1,414,499	533,331	22,541	1,726,917	7,152,961
Major Crimes Admin Allocation:	(3)							
Major Crimes Unit		9,623,650	982,543	5,836,205	472,927	0	1,477,842	18,432,301
Cargo CATS		698,391	9,507	423,535	4,576	0	98,637	1,237,273
License Detail		139,163	1,056,635	84,395	508,590	0	166,620	1,959,562
Homicide Bureau		13,945,065	1,527,209	8,456,900	735,091	2,132,620	2,401,974	29,260,984
Special Victims Bureau		6,773,145	811,845	4,107,533	390,765	180,479	1,543,523	13,836,666
Narcotics Bureau		17,084,349	1,420,999	10,360,700	683,969	112,698	2,452,296	32,183,339
Vehicle Theft Program		2,211,861	381,681	1,341,370	183,715	0	0	4,127,389
Operation Safe Streets Bureau		13,860,837	937,868	8,405,821	451,424	593,047	2,473,467	26,779,319

Total Cost by Organizational Unit

ORGANIZATIONAL UNITS	SALARIES AND WAGES		EMPLOYEE BENEFITS		OVERTIME	S&S	TOTAL COST ADJ'D FOR UC-CWC
	Sworn	Non-Sworn	Sworn 60.644%	Non-Sworn 48.133%			100.213%
HOMELAND SECURITY DIVISION							
Administration	1,786,217	594,264	1,083,240	286,037	26,414	211,714	3,996,371
Aero Bureau	4,504,339	2,705,751	2,731,629	1,302,358	119,305	8,856,362	20,262,764
Emergency Operations	5,555,421	824,201	3,369,051	396,712	96,438	2,183,272	12,451,531
Special Enforcement	9,663,261	305,500	5,860,226	147,046	625,280	3,530,517	20,174,664
Arson/Explosives	2,957,623	37,441	1,793,632	18,021	0	301,667	5,119,253
Transit Services	41,537,957	5,460,284	25,190,444	2,628,197	421,709	2,503,844	77,907,843
Metrolink Unit	3,758,700	152,453	2,279,441	73,380	16,104	475,543	6,769,994
CONSOLIDATED PATROL DIVISION							
Administration	3,477,810	2,316,236	2,109,097	1,114,873	4,304	407,434	9,449,818
COUNTY SERVICES DIVISION							
County Services Division Admin	869,453	7,822,305	527,274	3,765,109	0	2,059,299	15,075,447
County Services Bureau	17,396,769	12,953,482	10,550,166	6,234,897	248,847	43,370,831	90,948,084
Community College Bureau	4,948,281	4,682,519	3,000,855	2,253,836	9,121	856,558	15,784,682
Community Law Enf. Partnership Program	399,696	348,767	242,393	167,872	0	10,984	1,172,200
Community Oriented Policing Services	4,315,593	494,150	2,617,165	237,849	151,222	2,785,325	10,623,860
Parking Enforcement	0	3,953,226	0	1,902,806	2,419	2,823,737	8,700,660
Parks Bureau	0	0	0	0	3,619,102	307,925	3,935,382
Reserve Forces	973,965	364,655	590,655	175,520	117,052	199,544	2,426,543
CUSTODY DIVISION	271,267,203	249,689,356	164,508,362	120,182,929	2,834,593	120,635,974	931,095,242

Purchased Items

Item	No. of Positions	Annual Salary	Total Salaries
Captain	1	$171,177	$171,177
Lieutenant	8	137,832	1,102,656
Sergeant	44.9	114,996	5,163,320
Sergeant (Motor)	6	121,321	727,925
Watch Deputies (B-I)	4	94,848	379,392
Investigators (B-1)	33.02	94,848	3,131,881
Community Services Asst	32	33,078	1,058,489
Law Enforcement Technician	18	50,400	907,197
Operations Assistant I	4	48,137	192,546
Operations Assistant II	0	59,806	0
Operations Assistant III	1	68,487	68,487
Secretary V	1	52,863	52,863
Security Assistant	2	26,519	53,038
Sheriff Station Clerk II	5	44,510	222,550
Custody Assistant	1	55,627	55,627
Supervising Station Clerk	1	53,785	53,785
Forensic ID Specialist I	1	68,935	68,935
Total			$13,409,869

Grant Items

UNIT	ITEM	NUMBER	ANNUAL SALARY	SWORN	NON-SWORN
Risk Management	Sergeant	1	$114,996	$114,996	
				$114,996	$0

Unallocated and Countywide Cost Rate

Sworn Salaries		$ 998,039,378
Non-Sworn Salaries		560,236,673
2012-13 Estimated Overtime		18,933,335
Services & Supplies		346,741,509
Employee Benefits:		
Sworn	60.644%	605,254,974
Non-Sworn	48.133%	269,658,609
Overtime (WC and UI)	6.214%	1,176,602
Total Allocation Base		**$2,800,041,080**
Countywide Cost		-
2013-14 Unallocated Cost - Group IV		5,957,465
Total Unallocated and Countywide Cost		**5,957,465**
Unallocated and Countywide Cost Rate		**0.213%**

Services and Supplies Expenditures

ORGANIZATIONAL UNITS	Vehicle Cost	2012-13 eCAPS S&S	Telephone Allocation	Supplemental Allocation	Total S&S
EXECUTIVE OFFICE					
Office of the Sheriff	$92,785	$154,938	$713		$248,435
Executive Planning Council	0	117,504	805		118,309
Office of Assistant Sheriff	81,187	1,445,269	691		1,527,146
Sheriff's Headquarters	162,373	331,173	18,699		512,244
Inspectional Services Command	0	0	0		0
ADMINISTRATIVE & TRAINING DIVISION					
Administrative Headquarters	115,981	4,310,353	3,345		4,429,678
Financial Programs Bureau	0	104,208	16		104,224
Budget Services	0				0
Prisoner Maintenance	0				0
Central Property and Evidence	0				0
Fiscal Administration	46,392	6,034,152	3,168		6,083,712
Risk Management	208,766	417,721	1,496		627,983
Contract Law Enforcement Bureau	92,785	82,279	2,536		177,600
Personnel Administration	231,962	9,910,747	33,751		10,176,460
Special Positions	0	0			0
Facilities Services Bureau	23,408	12,045,996	37,483	3,435,455	15,542,342
Facilities Planning	17,556	1,962,600	2,780		1,982,936
Equity Command	0	2,211			2,211
Labor Relations and Compliance	0	1,189,029	2,865		1,191,894
Employee Support Services	69,589	284,091	11,924		365,603
Training Bureau	533,512	191,650			725,163
Advanced Training	0		3,008		3,008
Recruit Training	0	3,251,447	10,761		3,262,208
R.C.P.I.	0	11,374	168		11,542
STAR	104,383	25,337	49		129,769
Professional Development Bureau	0	66,662	75		66,737
Field Ops Support Services	0	0	0		0
TECHNICAL SERVICES DIVISION					
Administration Headquarters	69,589	1,365,812	3,152		1,438,552
Records & Identification Bureau	69,589	1,436,111	4,772		1,510,472
Data Systems Bureau	115,981	16,148,895			16,264,875
Scientific Services Bureau	278,354	3,271,971	41,262		3,591,587
LARICS		63,684			
Comm & Fleet Mgmt Administration	0				0
Communications	0	27,067,293			27,067,293
Fleet Management	0	1,173,932			1,173,932
COURT SERVICES DIVISION					
Administration	278,354	1,420,679	49,169		1,748,202
Court Services Central	220,364	1,521,363	23,215		1,764,942
Court Services East	336,345	1,356,684	33,600		1,726,628
Court Services West	347,943	1,154,405	40,647		1,542,995
Civil Management Bureau	1,577,340	144			1,577,484
Transportation Bureau	0	276,073		8,969,052	9,245,124
INTERNAL INVESTIGATIONS DIVISION					
Administration	0	26,212			26,212
Office of Independent Review	69,589	1,195,083	13		1,264,685
Internal Affairs	498,718	624,991	18,562		1,142,270
Internal Criminal Investigations	800,268	475,074	587		1,275,929
Advocacy Unit	0	110,521			
DETECTIVE DIVISION					
Administration	57,990	67,481	7,002	3,041,425	3,173,898
Commercial Crimes	869,857	815,307	41,754		1,726,917
Major Crimes Administration	1,356,976	382,130	3,992		1,743,098
Cargo CATs	0				0

Services and Supplies Expenditures

ORGANIZATIONAL UNITS	Vehicle Cost	2012-13 eCAPS S&S	Telephone Allocation	Supplemental Allocation	Total S&S
License Detail	0				0
Major Crimes Unit	0				0
Homicide Bureau	1,472,957	873,925	55,092		2,401,974
Special Victims Bureau	904,651	637,218	1,654		1,543,523
Narcotics Bureau	2,087,656	356,086	8,554		2,452,296
Vehicle Theft Program	0	-9			0
Operation Safe Streets Bureau	1,890,488	576,342	6,636		2,473,467
HOMELAND SECURITY DIVISION					
Administration	150,775	60,760	179		211,714
Aero Bureau	150,775	8,676,532	29,055		8,856,362
Emergency Operations	707,483	1,156,302	17,820	301,667	2,183,272
Special Enforcement	985,838	1,058,205	6,926	1,479,548	3,530,517
Arson/Explosives Detail	0			301,667	301,667
Transit Services	2,110,852	392,068	924		2,503,844
MetroLink Unit	301,550	159,296	14,697		475,543
CONSOLIDATED PATROL DIVISIONS					
Administration	185,569	209,093	12,772		407,434
COUNTYWIDE SERVICES DIVISION					
County Services Division Admin	1,670,125	356,168	33,007		2,059,299
County Services Bureau	1,298,986	42,061,607	10,238		43,370,831
Community College Bureau	637,895	166,125	52,539		856,558
Commuity Law Enf. Partnership Prgm	0	10,984			10,984
Community Oriented Policing Services	2,296,422	484,779	4,124		2,785,325
Parking Enforcement	719,081	2,104,649	6		2,823,737
Parks Bureau	0	307,925			307,925
Reserve Forces	162,373	36,879	292		199,544
CONSOLIDATED STATIONS	7,543,188			6,066,185	13,609,373
Avalon Station	139,177	180,001	7,236		326,414
Lancaster		386,493	24,763		411,256
Cresenta Valley		219,428	16,972		236,401
Malibu/Lost Hills		196,610	17,182		213,792
Santa Clarita Valley		660,218	21,513		681,731
Altadena		30,285	8,659		38,943
East Los Angeles		141,402	22,771		164,173
Temple		228,311	35,621		263,931
Palmdale		383,693	15,040		398,733
Carson		226,322	21,789		248,111
Lomita		117,489	8,964		126,453
South Los Angeles		652,507	19,280		671,788
West Hollywood		195,136	20,745		215,881
Marina Del Rey		59,712	16,475		76,187
Century		255,488	41,748		297,236
Compton		99,754	36,747		136,501
City of Industry		253,143	41,402		294,545
Lakewood		601,038	8,090		609,128
Norwalk		313,004	22,987		335,991
Pico Rivera		55,131	21,401		76,532
San Dimas		339,973	29,053		369,025
Walnut		205,793	27,203		232,995
Cerritos		18,942	1,354		20,296
CUSTODY DIVISION	1,333,780	118,873,546	337,339	91,309	120,635,974
Total Department	$35,477,555	$286,270,936	$1,480,907	$23,686,307	$346,741,509

Vehicle Cost Allocation

ORGANIZATIONAL UNITS	Current Allocation by Division	% of Total Vehicles	Vehicle Replacement Allocation	% of Adj'd Total Vehicles (1)	Fuel Allocation	B&W/Solid Maintenance Allocation	Other Maintenance Allocation	Total Vehicle Cost Allocation
EXECUTIVE OFFICE								
Office of the Sheriff	8	0.216%	$23,271	0.331%	$45,969	$23,520	$25	$92,785
Executive Planning Council		0.000%	0	0.000%	0	0	0	0
Office of Assistant Sheriff	7	0.189%	20,362	0.290%	40,223	20,580	22	81,187
Sheriff's Headquarters	14	0.377%	40,724	0.580%	80,446	41,160	43	162,373
Inspectional Services Command		0.000%	0	0.000%	0	0	0	0
ADMINISTRATIVE & TRAINING DIVISION								
Administrative Headquarters	10	0.269%	29,088	0.414%	57,461	29,400	31	115,981
Financial Programs Bureau		0.000%	0	0.000%	0	0	0	0
Budget Services		0.000%	0	0.000%	0	0	0	0
Prisoner Maintenance		0.000%	0	0.000%	0	0	0	0
Central Property and Evidence		0.000%	0	0.000%	0	0	0	0
Fiscal Administration	4	0.108%	11,635	0.166%	22,984	11,760	12	46,392
Risk Management	18	0.485%	52,359	0.745%	103,430	52,920	56	208,766
Contract Law Enforcement Bureau	8	0.216%	23,271	0.331%	45,969	23,520	25	92,785
Personnel Administration	20	0.539%	58,177	0.828%	114,922	58,800	62	231,962
Special Positions		0.000%	0	0.000%	0	0	0	0
Facilities Services Bureau	4	0.108%	11,635	0.000%	0	11,760	12	23,408
Facilities Planning	3	0.081%	8,727	0.000%	0	8,820	9	17,556
Equity Command		0.000%	0	0.000%	0	0	0	0
Labor Relations and Compliance		0.000%	0	0.000%	0	0	0	0
Employee Support Services	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Training Bureau	46	1.240%	133,807	1.905%	264,322	135,241	143	533,512
Advanced Training		0.000%	0	0.000%	0	0	0	0
Recruit Training		0.000%	0	0.000%	0	0	0	0
R.C.P.I.		0.000%	0	0.000%	0	0	0	0
STAR	9	0.243%	26,180	0.373%	51,715	26,460	28	104,383
Professional Development Bureau		0.000%	0	0.000%	0	0	0	0
Field Ops Support Services		0.000%	0	0.000%	0	0	0	0
TECHNICAL SERVICES DIVISION								
Administration Headquarters	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Records & Identification Bureau	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Data Systems Bureau	10	0.269%	29,088	0.414%	57,461	29,400	31	115,981
Scientific Services Bureau	24	0.647%	69,812	0.994%	137,907	70,561	74	278,354
Comm & Fleet Mgmt Administration	10	0.269%	29,088	0.414%	57,461	29,400	31	115,981
Communications		0.000%	0	0.000%	0	0	0	0
Fleet Management		0.000%	0	0.000%	0	0	0	0
COURT SERVICES DIVISION								
Administration	24	0.647%	69,812	0.994%	137,907	70,561	74	278,354
Court Services Central	19	0.512%	55,268	0.787%	109,176	55,860	59	220,364
Court Services East	29	0.781%	84,356	1.201%	166,637	85,261	90	336,345
Court Services West	30	0.808%	87,265	1.242%	172,384	88,201	93	347,943
Civil Management Bureau	136	3.665%	395,603	5.631%	781,472	399,843	422	1,577,340
Transportation Bureau		0.000%	0	0.000%	0	0	0	0
INTERNAL INVESTIGATIONS DIVISION								
Administration		0.000%	0	0.000%	0	0	0	0
Office of Independent Review	6	0.162%	17,453	0.248%	34,477	17,640	19	69,589
Internal Affairs	43	1.159%	125,080	1.781%	247,083	126,421	133	498,718
Internal Criminal Investigations	69	1.859%	200,710	2.857%	396,482	202,862	214	800,268
Advocacy Unit		0.000%	0	0.000%	0	0	0	0
DETECTIVE DIVISION								
Administration	5	0.135%	14,544	0.207%	28,731	14,700	16	57,990
Commercial Crimes	75	2.021%	218,163	3.106%	430,959	220,502	233	869,857
Major Crimes Administration	117	3.153%	340,335	4.845%	672,296	343,983	363	1,356,976
Cargo CATs		0.000%	0	0.000%	0	0	0	0
License Detail		0.000%	0	0.000%	0	0	0	0
Major Crimes Unit		0.000%	0	0.000%	0	0	0	0
Homicide Bureau	127	3.422%	369,423	5.259%	729,757	373,383	394	1,472,957
Special Victims Bureau	78	2.102%	226,890	3.230%	448,197	229,322	242	904,651
Narcotics Bureau	180	4.850%	523,592	7.453%	1,034,302	529,204	558	2,087,656
Vehicle Theft Program		0.000%	0	0.000%	0	0	0	0
Operation Safe Streets Bureau	163	4.392%	474,142	6.749%	936,618	479,224	505	1,890,488
HOMELAND SECURITY DIVISION								
Administration	13	0.350%	37,815	0.538%	74,700	38,220	40	150,775
Aero Bureau	13	0.350%	37,815	0.538%	74,700	38,220	40	150,775
Emergency Operations	61	1.644%	177,439	2.526%	350,513	179,341	189	707,483
Special Enforcement	85	2.290%	247,252	3.520%	488,420	249,902	264	985,838
Arson/Explosives Detail		0.000%	0	0.000%	0	0	0	0
Reserve Forces		0.000%	0	0.000%	0	0	0	0
Transit Services	182	4.904%	529,410	7.536%	1,045,794	535,084	564	2,110,852
MetroLink Unit	26	0.701%	75,630	1.077%	149,399	76,441	81	301,550
CONSOLIDATED PATROL DIVISIONS								
Administration	16	0.431%	46,542	0.663%	91,938	47,040	50	185,569
COUNTYWIDE SERVICES DIVISION								
County Services Division Admin	144	3.880%	418,874	5.963%	827,441	423,363	447	1,670,125

Vehicle Cost Allocation

ORGANIZATIONAL UNITS	Current Allocation by Division	% of Total Vehicles	Vehicle Replacement Allocation	% of Adj'd Total Vehicles (1)	Fuel Allocation	B&W/Solid Maintenance Allocation	Other Maintenance Allocation	Total Vehicle Cost Allocation
County Services Bureau	112	3.018%	325,791	4.638%	643,565	329,283	347	1,298,986
Community College Bureau	55	1.482%	159,986	2.277%	316,037	161,701	171	637,895
Commuity Law Enf. Partnership Prgm		0.000%	0	0.000%	0	0	0	0
Community Oriented Policing Services	198	5.335%	575,951	8.199%	1,137,732	582,125	614	2,296,422
Parking Enforcement	62	1.671%	180,348	2.567%	356,259	182,281	192	719,081
Parks Bureau		0.000%	0	0.000%	0	0	0	0
Reserve Forces	14	0.377%	40,724	0.580%	80,446	41,160	43	162,373
CONSOLIDATED STATIONS	1289	34.735%	3,749,500	0.000%	0	3,789,691	3,997	7,543,188
Avalon Station	12	0.323%	34,906	0.497%	68,953	35,280	37	139,177
CUSTODY DIVISION	115	3.099%	334,517	4.762%	660,804	338,103	357	1,333,780
	3711	100%	10,794,721	100%	13,876,879	10,910,428	11,508	35,593,536

(1) Since fuel costs were directly allocated to the Stations and Facilities Bureau, their vehicles were excluded from the vehicle total to determine the adjusted percentage

(2) Station Fuel Allocation Adjustment Percentage

Total Vehicles	3711
Less:	
Narcotics Burerau	-180
County Services Bureau	-112
Major Crime Admin	-117
Training Bureau	-46
Comm/Fleet Admin	-10
Custody/Correctional Divisions	-115
Adjusted Total Vehicles (a)	3131
Consolidated Stations	1289
Percent of Adjusted Total	41.17%

Vehicle Replacement Cost

Black & White and Solid Purchased		6,208,966
Black & White and Solid Components		5,308,949
Less:		
City Purchased Cars		123,527
Salvage Value at Auction:		
Value per Car	1,375	
No. of Cars	436	599,667
Adjusted Vehicle Replacement Cost		$10,794,721

Motorcycle Cost

Purchase Price	$0	
Number Purchased	0	
Total Purchase Price		$0
Maintenance Cost per Year		
Additional Equipment/Uniforms	88,782	
Total Annual Maint./Add'l Equip. Cost		88,782
Total Annual Motorcycle Cost		$88,782

Overtime Detail

ORGANIZATIONAL UNITS	2012-13 Overtime Per eCAPS	Less: Vacancy OT	Less: Reimbursed Overtime	Net Overtime	Adjustment to Estimated Actual (1) -18.272%	Adj. for Wkrs' Comp. & Unemp Ins. 6.214%
EXECUTIVE OFFICE						
Office of the Sheriff	$44,308	$0	$0	$44,308	$36,212	$38,462
Executive Planning Council	0	0	0	0	0	0
Office of Assistant Sheriff	34,163	954	27,575	5,634	4,605	4,891
Sheriff's Headquarters	312,212	0	225,461	86,751	70,900	75,306
Inspectional Services Command	0	0	0	0	0	0
ADMINISTRATIVE & TRAINING DIVISION						
Administrative Headquarters	10,332	287	8,287	1,758	1,437	1,526
Financial Programs Bureau	19,972	554	16,019	3,399	2,778	2,950
Budget Services	0	0	0	0	0	0
Prisoner Maintenance	0	0	0	0	0	0
Central Property and Evidence	0	0	0	0	0	0
Fiscal Administration	129,944	915	36,697	92,332	75,462	80,151
Risk Management	686,098		682,864	3,234	2,643	2,807
Contract Law Enforcement Bureau	141,063		140,270	793	648	688
Personnel Administration	395,463	3,149	315,733	76,581	62,589	66,478
Special Positions	76,186	2,114	61,107	12,965	10,596	11,255
Facilities Services Bureau	1,899,954	120,730	8,581	1,770,643	1,447,117	1,537,048
Facilities Planning	19,201			19,201	15,693	16,668
Equity Command	0	0	0	0	0	0
Labor Relations and Compliance	37,869	1,051	30,374	6,444	5,267	5,594
Employee Support Services	6,041			6,041	4,937	5,244
Training Bureau	1,779		217,188	-215,409	0	0
Advanced Training	0	0	0	0		
Recruit Training	329,790	23	672	329,095	268,964	285,678
R.C.P.I.	8,219	228	6,592	1,399	1,143	1,214
STAR	96,803	2,687	77,643	16,473	13,463	14,300
Professional Development Bureau	3,538	0	2,205	1,333	1,089	1,157
Field Ops Support Services	0	0	0	0	0	0
TECHNICAL SERVICES DIVISION						
Administration Headquarters	7,101	197	5,695	1,209	988	1,050
Records & Identification Bureau	30,824		30,503	321	262	278
Data Systems Bureau	156,419		123,078	33,341	27,249	28,942
Scientific Services Bureau	915,591		248,015	667,576	545,599	579,504
LA-RICS	0					
Comm & Fleet Mgmt Administration	198,265		196,174	2,091	1,709	1,815
Communications	0	0	0	0	0	0
Fleet Management	0	0	0	0	0	0
COURT SERVICES DIVISION						
Administration	313,592			313,592	256,294	272,221
Court Services Central	2,411,824	81,877	2,294,194	35,753	29,220	31,036
Court Services East	1,664,058	11,769	1,598,696	53,593	43,801	46,523
Court Services West	2,723,233	57,041	2,598,655	67,537	55,197	58,627
Civil Management Bureau	40,058			40,058	32,739	34,773
Transportation Bureau	894,777	1,856	157,669	735,252	600,909	638,252
INTERNAL INVESTIGATIONS DIVISION						
Administration	0	49	1,427	-1,476	0	0
Office of Independent Review	0	0	0	0	0	0
Internal Affairs	211,758		14,861	196,897	160,921	170,921
Internal Criminal Investigations	1,108,810		983,681	125,129	102,266	108,621
Advocacy Unit	217	0	0	217	177	188
DETECTIVE DIVISION						0
Administration	1,417	39	1,137	241	197	210
Commercial Crimes	152,587	4,235	122,385	25,967	21,223	22,541

Overtime Detail

ORGANIZATIONAL UNITS	2012-13 Overtime Per eCAPS	Less: Vacancy OT	Less: Reimbursed Overtime	Net Overtime	Adjustment to Estimated Actual (1) -18.272%	Adj. for Wkrs' Comp. & Unemp Ins. 6.214%
Major Crimes Administration	0	0	0	0	0	0
Cargo CATs	0	0	0	0	0	0
License Detail	0	0	0	0	0	0
Major Crimes Unit	740,001	0	623,495	116,506	95,219	101,136
Homicide Bureau	2,806,382	0	349,654	2,456,728	2,007,843	2,132,620
Special Victims Bureau	307,357	0	99,450	207,907	169,919	180,479
Narcotics Bureau	1,841,706	0	1,711,881	129,825	106,104	112,698
Vehicle Theft Program	29,569	0	29,569	0	0	0
Operation Safe Streets Bureau	1,472,903	0	789,726	683,177	558,349	593,047
HOMELAND SECURITY DIVISION						
Administration	30,429	0	0	30,429	24,869	26,414
Aero Bureau	261,280	0	123,843	137,437	112,325	119,305
Emergency Operations	1,369,782	0	1,258,688	111,094	90,795	96,438
Special Enforcement	1,429,107	1,813	706,985	720,309	588,696	625,280
Arson/Explosives Detail		0	0	0	0	0
Transit Services	7,245,126	127,138	6,632,189	485,799	397,035	421,709
MetroLink Unit	494,396	1,407	474,438	18,551	15,162	16,104
CONSOLIDATED PATROL DIVISIONS						
Administration	29,138	809	23,371	4,958	4,052	4,304
COUNTYWIDE SERVICES DIVISION						
County Services Division Admin	1,005	1,357	4,069,153	-4,069,505	0	0
County Services Bureau	2,992,206	907,366	1,798,174	286,666	234,288	248,847
Community College Bureau	1,050,377	5,867	1,034,003	10,507	8,587	9,121
Commuity Law Enf. Partnership Prgm	2,583	0	2,583	0	0	0
Community Oriented Policing Services	1,306,300	0	1,132,096	174,204	142,374	151,222
Parking Enforcement	16,378	455	13,136	2,787	2,278	2,419
Parks Bureau	4,169,121	0	0	4,169,121	3,407,354	3,619,102
Reserve Forces	134,841	0	0	134,841	110,203	117,052
CONSOLIDATED STATIONS	36,290,461	265,999	30,929,032	5,095,430	4,164,411	4,423,206
Avalon Station	475,539	171,074	157,106	147,359	120,434	127,918
CUSTODY DIVISION	30,993,136	1,293,726	26,434,025	3,265,385	2,668,745	2,834,593
Total Department	$110,572,590	$3,066,766	$88,626,035	$18,879,789	$18,933,335	$20,109,937

(1) Actual Overtime per eCAPS for 2012-13	$110,572,590
Estimated Actual Overtime for 2013-14	$90,369,148
Percentage Change	-18.272%

Employee Benefits

Benefits Description	Budgeted Benefits 2013-14	SWORN		NON-SWORN	
		Salary (2)	Percent	Salary (2)	Percent
Retirement: (1)					
Sworn	$253,789,033	$976,826,281	0.25981		
Non-Sworn	77,559,967			$513,154,674	0.15114
Pension Savings Plan	287,000	NA	NA	513,154,674	0.00056
Unemployment Insurance	759,000	1,580,350,103	0.00048	1,580,350,103	0.00048
Retiree Health Insurance	80,159,000	1,489,980,955	0.05380	1,489,980,955	0.05380
Disability	2,534,000	1,489,980,955	0.00170	1,489,980,955	0.00170
OASDI/Medicare	17,691,000	1,489,980,955	0.01187	1,489,980,955	0.01187
Health Insurance	5,984,000	1,489,980,955	0.00402	1,489,980,955	0.00402
Dental Insurance	3,069,000	1,489,980,955	0.00206	1,489,980,955	0.00206
Life Insurance	994,000	1,489,980,955	0.00067	1,489,980,955	0.00067
Dependent Care Spending Account	1,094,000	1,489,980,955	0.00073	1,489,980,955	0.00073
Peace Officer Relief Contributions	3,330,000	976,826,281	0.00341	NA	NA
Worker's Compensation	97,451,000	1,580,350,103	0.06166	1,580,350,103	0.06166
Flex Plan	1,136,000	1,489,980,955	0.00076	1,489,980,955	0.00076
Choices Plan	177,289,000	1,489,980,955	0.11899	1,489,980,955	0.11899
Savings Plan	4,820,000	1,489,980,955	0.00323	1,489,980,955	0.00323
Horizon's Plan	39,473,000	1,489,980,955	0.02649	1,489,980,955	0.02649
Options Plan	49,157,000	1,489,980,955	0.03299	1,489,980,955	0.03299
Bilingual Bonus	1,511,000	1,489,980,955	0.00101	1,489,980,955	0.00101
Shooting Bonus	1,715,000	976,826,281	0.00176	NA	NA
Megaflex Plan	13,630,000	1,489,980,955	0.00915	1,489,980,955	0.00915
LTD Health Insurance	3,000	1,489,980,955	0.00000	1,489,980,955	0.00000
Uniform Allowance	11,568,000	976,826,281	0.01184	NA	NA
Totals			60.644%		48.133%

(1) Retirement:

	2012-13 Actual Retirement	Percentage of Grand Total	2013-14 Budgeted Retirement Cost	Sworn Retirement Cost	Non-Sworn Retirement Cost
Safety Emp. 1976	$1,328,625				
Safety Emp. 1977	230,917,939				
Safety Emp. 2013	48,529				
Subtotal Sworn	$232,295,093	76.593%	$331,349,000	$253,789,033	
Reg. Emp. 1976A	$764,511				
Reg. Emp. 1977B	156,128				
Reg. Emp. 1978C	83,923				
Reg. Emp. 1979D	54,233,152				
Reg. Emp. 1982E	15,425,163				
Reg. Emp. 2013G	328,370				
Subtotal Non-Sworn	$70,991,247	23.407%	$331,349,000		$77,559,967
Grand Total	$303,286,340		$303,286,340		

(2) Salary Base Calculations:

	Total	Sworn	Non-Sworn
Salaries & Wages - 2013-14 AOP	$1,489,980,955	$976,826,281	$513,154,674
Est. Actual 2013-14 Overtime	90,369,148		
Totals	$1,580,350,103	$976,826,281	$513,154,674

Total Salaries by Organizational Unit

Organizational Units	Sworn Salaries	Non-Sworn Salaries	Total Salaries
EXECUTIVE OFFICE			
Office of the Sheriff	$1,171,374	$1,065,185	$2,236,559
Executive Planning Council	0	140,928	140,928
Office of Assistant Sheriff	2,382,178	300,589	2,682,768
Sheriff's Headquarters	2,296,617	1,381,589	3,678,206
Inspectional Services Command	2,079,621	368,531	2,448,152
ADMINISTRATIVE & TRAINING DIVISION			
Administrative Headquarters	$534,493	$1,652,015	$2,186,508
Financial Programs Bureau	0	3,260,645	3,260,645
Budget Services	0	904,006	904,006
Prisoner Maintenance	0	370,959	370,959
Central Property and Evidence	491,856	1,609,547	2,101,403
Fiscal Administration	384,420	8,644,964	9,029,384
Risk Management	3,619,161	2,005,138	5,624,299
Contract Law Enforcement Bureau	1,619,637	528,535	2,148,172
Personnel Administration	2,194,617	16,721,643	18,916,259
Special Positions	1,214,916	0	1,214,916
Facilities Services Bureau	114,996	27,719,479	27,834,475
Facilities Planning	137,832	2,843,673	2,981,505
Labor Relations and Compliance	1,635,462	1,816,368	3,451,830
Employee Support Services	189,696	2,186,630	2,376,326
Training Bureau	424,005	339,240	763,245
Advanced Training	8,600,364	512,647	9,113,011
Recruit Training	9,288,924	185,477	9,474,402
R.C.P.I.	252,828	120,442	373,270
STAR	252,828	156,328	409,156
Professional Development Bureau	989,796	1,444,322	2,434,118
Field Ops Support Services	494,388	42,182	536,570
TECHNICAL SERVICES DIVISION			
Administration Headquarters	$1,007,285	$447,101	$1,454,386
Records & Identification Bureau	477,948	15,504,957	15,982,905
Data Systems Bureau	1,986,753	28,226,085	30,212,838
Scientific Services Bureau	2,959,869	21,202,725	24,162,593
LA-RICS	716,976	68,487	785,463
Comm & Fleet Mgmt Administration	396,297	153,663	549,960
Communications	3,314,280	7,864,253	11,178,533
Fleet Management	367,824	1,642,573	2,010,397
COURT SERVICES DIVISION			
Administration	$2,604,389	$4,450,378	$7,054,767
Court Services Central	27,843,105	3,281,854	31,124,958
Court Services East	28,683,693	3,613,026	32,296,718
Court Services West	33,913,413	4,060,630	37,974,043
Civil Management Bureau	2,775,273	42,034,672	44,809,945
Transportation Bureau	25,953,009	516,419	26,469,427
INTERNAL INVESTIGATIONS DIVISION			
Administration	$675,075	$522,882	$1,197,958
Office of Independent Review	0	166,007	166,007
Internal Affairs	5,485,701	645,275	6,130,975
Internal Criminal Investigations	4,021,101	261,606	4,282,706

Total Salaries by Organizational Unit

Organizational Units	Sworn Salaries	Non-Sworn Salaries	Total Salaries
Advocacy Unit	712,812	533,134	1,245,946
DETECTIVE DIVISION			
Administration	$869,453	$451,388	$1,320,840
Commercial Crimes	2,332,449	1,108,037	3,440,486
Major Crimes Administration	252,828	168,013	420,841
Cargo CATs	684,084	0	684,084
License Detail	114,996	1,040,574	1,155,570
Major Crimes Unit	9,409,296	840,098	10,249,394
Homicide Bureau	13,945,065	1,527,209	15,472,274
Special Victims Bureau	6,773,145	811,845	7,584,989
Narcotics Bureau	17,084,349	1,420,999	18,505,347
Vehicle Theft Program	2,211,861	381,681	2,593,542
Operation Safe Streets Bureau	13,860,837	937,868	14,798,705
HOMELAND SECURITY DIVISION			
Administration	$1,786,217	$594,264	$2,380,481
Aero Bureau	4,504,339	2,705,751	7,210,090
Emergency Operations	5,555,421	824,201	6,379,621
Special Enforcement	9,663,261	305,500	9,968,761
Arson/Explosives Detail	2,957,623	37,441	2,995,063
Transit Services	41,537,957	5,460,284	46,998,241
MetroLink Unit	3,758,700	152,453	3,911,153
CONSOLIDATED PATROL DIVISIONS			
Administration	$3,477,810	$2,316,236	$5,794,046
COUNTYWIDE SERVICES DIVISION			
County Services Division Admin	$869,453	$7,822,305	$8,691,758
County Services Bureau	17,396,769	12,953,482	30,350,250
Community College Bureau	4,948,281	4,682,519	9,630,799
Commuity Law Enf. Partnership Prgm	399,696	348,767	748,463
Community Oriented Policing Services	4,315,593	494,150	4,809,743
Parking Enforcement	0	3,953,226	3,953,226
Reserve Forces	973,965	364,655	1,338,620
CONSOLIDATED STATIONS	$370,715,443	$46,777,473	$417,492,917
Avalon Station	2,108,483	550,110	2,658,593
CUSTODY DIVISION	$271,267,203	$249,689,356	$520,956,559
Total Department	$998,039,378	$560,236,673	$1,558,276,052
Sworn to Non-Sworn Percentages	64.048%	35.952%	
Consolidated Stations Sworn to Non-Sworn Percentages	88.796%	11.204%	

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
15702	*EXECUTIVE OFFICE*				
15715	**Office of the Sheriff**				
9994	Sheriff	1	$24,983.33	$299,800	$299,800
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	3	9,583.00	114,996	344,988
	Total Sworn	7			$1,171,374
1002	Administrative Services Manager I	1	$6,877.18	$82,526	$82,526
1612	Community Information Officer	1	4,287.36	51,448	51,448
9967	Executive Assistant, Sheriff	1	12,738.34	152,860	152,860
9932	Executive Secretary (UC)	1	7,387.31	88,648	88,648
9966	Field Deputy (9966)	3	8,247.71	98,972	296,917
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2117	Senior Managment Secretary IV	1	6,262.28	75,147	75,147
2111	Management Secretary V	1	5,946.48	71,358	71,358
2098	Secretary V	1	4,405.29	52,863	52,863
1228	Operations Assistant I	1	4,011.38	48,137	48,137
2102	Senior Secretary III	1	4,786.63	57,440	57,440
	Total Non-Sworn	14			$1,065,185
15719	**Executive Planning Council**				
2719	Lieutenant	0	$11,486.00	$137,832	$0
2717	Sergeant	0	9,583.00	114,996	0
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	0			$0
2102	Senior Secretary III	2	$4,786.63	$57,440	$114,879
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	0	10.32	NA	0
	Total Non-Sworn	3			$140,928
15717	**Office of Assistant Sheriff**				
9969	Assistant Sheriff	4	$23,878.00	$286,536	$1,146,144
2721	Captain	4	14,264.72	171,177	684,706
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	0	9,583.00	114,996	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	12			$2,382,178
2117	Senior Managment Secretary IV	4	6,262.28	75,147	300,589
	Total Non-Sworn	4			$300,589
15861	**Sheriff's Headquarters**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	6	9,583.00	114,996	689,976
2708	Deputy Bonus I	10	7,904.00	94,848	948,480
2708	Deputy Generalist	4	7,274.00	87,288	349,152
	Total Sworn	22			$2,296,617
1612	Community Information Officer		$9,452.33	$113,428	$0
7962	Graphic Arts Specialist	2	4,767.08	57,205	114,410
7965	Graphic Arts Coordinator	1	6,140.24	73,683	73,683
2214	Intermediate Typist-Clerk	5	3,120.06	37,441	187,203
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1228	Operations Assistant I	3	4,011.38	48,137	144,410
1230	Operations Assistant III	3	5,707.28	68,487	205,462
7086	Photographer, Sheriff	1	4,955.11	59,461	59,461
1601	Public Information Officer II	1	6,498.21	77,978	77,978
1598	Public Information Assistant	0	4,412.44	52,949	0
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	1	3,503.65	42,044	42,044
2827	Security Assistant	6	2,209.93	26,519	159,115
8242FH	Student Worker	2	10.32	NA	43,104
7974	Publications Coordinator	1	5,888.04	70,657	70,657
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	30			$1,381,589
	Inspectional Services Command				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	13	9,583.00	114,996	1,494,948
	Total Sworn	17			$2,079,621
2745	Law Enforcement Technician	1	$4,199.98	$50,400	$50,400
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	3	5,707.28	68,487	205,462
2098	Secretary V	1	4,405.29	52,863	52,863

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Non-Sworn	6			$368,531
15703	*ADMINISTRATIVE & TRAINING DIVISION*				
15720	**Administrative Headquarters**				
9968	Division Chief	0	$18,989.19	$227,870	$0
2723	Commander	1	16,198.10	194,377	194,377
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	4			$534,493
0647	Accountant II	0	$4,732.02	$56,784	$0
0658	Accounting Officer III	1	8,052.73	96,633	96,633
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
1066	Asst Division Director	1	14,101.42	169,217	169,217
0684	Compliance Auditor	1	7,369.09	88,429	88,429
2749	Custody Assistant	0	4,635.59	55,627	0
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
1069	Division Director, Sheriff	1	16,295.97	195,552	195,552
1925	Employment Services Assistant III	0	5,801.71	69,621	0
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2569	Information Technology Specialist I	0	10,745.51	128,946	0
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
6704F	Locksmith	0	5,194.27	62,331	0
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	0	4,405.29	52,863	0
1140	Senior Clerk	0	3,430.64	41,168	0
1849	Senior Dept'l Personnel Technician	1	6,355.53	76,266	76,266
2104	Senior Secretary V	0	5,334.86	64,018	0
2102	Senior Secretary III	0	4,786.63	57,440	0
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	Total Non-Sworn	20			$1,652,015
15728	**Financial Programs Bureau**				
0647	Accountant II	14	$4,732.02	$56,784	$794,980
0648	Accountant III	9	5,300.12	63,601	572,413

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0656	Accounting Officer I	1	5,568.04	66,816	66,816
0657	Accounting Officer II	2	6,345.38	76,145	152,289
0642	Accounting Technician I	1	3,540.92	42,491	42,491
0643	Accounting Technician II	1	3,933.22	47,199	47,199
1002	Administrative Services Manager I	3	6,877.18	82,526	247,579
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1004	Administrative Services Manager III	2	9,760.56	117,127	234,254
0996	Asst Director, Bureau Operations	0	10,558.74	126,705	0
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
1924	Employment Services Assistant II	6	5,066.29	60,796	364,773
1925	Employment Services Assistant III	2	5,801.71	69,621	139,241
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
1228	Operations Assistant I	0	4,011.38	48,137	0
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	2	5,707.28	68,487	136,975
2344	Procurement Assistant I	0	3,904.39	46,853	0
2346	Procurement Assistant II	0	4,351.39	52,217	0
2095	Secretary II	1	3,745.37	44,944	44,944
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2216	Senior Typist-Clerk	0	3,515.20	42,182	0
8242FH	Student Worker	0	10.32	NA	0
8243FH	Student Professional Worker I	1	12.48	NA	26,049
2278	Warehouse Manager	0	4,628.11	55,537	0
2331	Warehouse Worker I	0	3,447.32	41,368	0
2332	Warehouse Worker II	0	3,837.87	46,054	0
2333	Warehouse Worker III	0	4,050.92	48,611	0
	Total Non-Sworn	50			$3,260,645
	Budget Services				
0996	Asst Director, Bureau Operations	1	$10,558.74	$126,705	$126,705
1002	Administrative Services Manager I	5	6,877.18	82,526	412,631
1003	Administrative Services Manager II	2	7,460.66	89,528	179,056
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
1230	Operations Assistant III	1	5,707.28	68,487	68,487
	Total Non-Sworn	10			$904,006
	Prisoner Maintenance				
2719	Lieutenant	0	$11,486.00	$137,832	$0
2717	Sergeant	0	9,583.00	114,996	0
	Total Sworn	0			$0
0648	Accountant III	1	$5,300.12	$63,601	$63,601

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0656	Accounting Officer I	1	5,568.04	66,816	66,816
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1229	Operations Assistant II	0	4,983.83	59,806	0
1230	Operations Assistant III	1	5,707.28	68,487	68,487
	Total Non-Sworn	5			$370,959
	Central Property and Evidence				
2717	Sergeant	2	$9,583.00	$114,996	$229,992
2708	Deputy Generalist	3	7,274.00	87,288	261,864
	Total Sworn	5			$491,856
1004	Administrative Services Manager III		$9,760.56	$117,127	$0
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	2	5,707.28	68,487	136,975
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	5	3,120.06	37,441	187,203
2301	Evidence & Property Custodian II	1	4,060.90	48,731	48,731
2303	Evidence & Property Custodian III	18	4,287.36	51,448	926,069
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2304	Supervising Evidence & Prop Custodian	3	4,778.88	57,347	172,040
8242FH	Student Worker		10.32	NA	0
	Total Non-Sworn	32			$1,609,547
15736	**Fiscal Administration**				
2719	Lieutenant	1	$7,904.00	$94,848	$94,848
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	2	7,274.00	87,288	174,576
	Total Sworn	4			$384,420
0578	Account Clerk II	1	$3,340.17	$40,082	$40,082
0646	Accountant I	1	4,141.75	49,701	49,701
0647	Accountant II	18	4,732.02	56,784	1,022,117
0648	Accountant III	7	5,300.12	63,601	445,210
0656	Accounting Officer I	2	5,568.04	66,816	133,633
0657	Accounting Officer II	4	6,345.38	76,145	304,578
0658	Accounting Officer III	3	8,052.73	96,633	289,898
0642	Accounting Technician I	3	3,540.92	42,491	127,473
0643	Accounting Technician II	19	3,933.22	47,199	896,775
0753	Fiscal Officer II	0	9,760.56	117,127	0
1002	Administrative Services Manager I	9	6,877.18	82,526	742,736

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1003	Administrative Services Manager II	4	7,460.66	89,528	358,112
1004	Administrative Services Manager III	6	9,760.56	117,127	702,761
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
4113	Capital Projects Program Manager	0	9,545.97	114,552	0
4229	Contract Program Monitor	5	6,216.14	74,594	372,968
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
1924	Employment Services Assistant II	1	5,066.29	60,796	60,796
1925	Employment Services Assistant III	0	5,801.71	69,621	0
1138	Intermediate Clerk	2	3,045.11	36,541	73,083
1140	Senior Clerk	0	3,430.64	41,168	0
2214	Intermediate Typist-Clerk	4	3,120.06	37,441	149,763
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2411	Materials Management Analyst	0	4,203.52	50,442	0
1230	Operations Assistant III	8	5,707.28	68,487	547,899
1232	Supervising Operations Assistant II	1	7,136.28	85,635	85,635
1229	Operations Assistant II	2	4,983.83	59,806	119,612
2343	Procurement Aide	0	3,515.20	42,182	0
2344	Procurement Assistant I	7	3,904.39	46,853	327,969
2346	Procurement Assistant II	4	4,351.39	52,217	208,867
2347	Procurement Assistant III	2	4,862.22	58,347	116,693
2098	Secretary V	2	4,405.29	52,863	105,727
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2104	Senior Secretary V	0	5,334.86	64,018	0
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
8242FH	Student Worker	6	10.32	NA	129,311
8243FH	Student Professional Worker I	3	12.48	NA	78,147
2278	Warehouse Manager	1	4,628.11	55,537	55,537
2331	Warehouse Worker I	0	3,447.32	41,368	0
2332	Warehouse Worker II	8	3,837.87	46,054	368,435
2333	Warehouse Worker III	2	4,050.92	48,611	97,222
2329	Warehouse Worker Aide	0	3,267.87	39,214	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	143			$8,644,964
15718	**Risk Management**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	8	9,583.00	114,996	919,968
2717	Sergeant - Motorcycle	0	10,110.07	121,321	0
2708	Deputy Bonus I	19	7,904.00	94,848	1,802,112
2708	Deputy Generalist	2	7,274.00	87,288	174,576
	Total Sworn	34			$3,619,161
1003	Administrative Services Manager II	1	$7,460.66	$89,528	$89,528

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	5	3,120.06	37,441	187,203
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	9	4,983.83	59,806	538,253
1230	Operations Assistant III	9	5,707.28	68,487	616,386
2096	Secretary III	0	3,952.59	47,431	0
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
1140	Senior Clerk	0	3,430.64	41,168	0
0227	Health Program Coordinator, Public Safety	1	9,108.96	109,308	109,308
4613	Health Program Coordinator	0	4,838.33	58,060	0
1908	Senior Dept'l Employee Relations Rep	0	8,543.74	102,525	0
1847	Senior Employee Services Rep	0	6,709.68	80,516	0
1849	Senior Dept'l Personnel Technician	0	6,355.53	76,266	0
1133	Sheriff's Station Clerk II	1	3,709.17	44,510	44,510
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
2827	Security Assistant	1	2,209.93	26,519	26,519
2234	Word Processor I	0	3,332.07	39,985	0
	Total Non-Sworn	35			$2,005,138
15734	**Contract Law Enforcement Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	9	9,583.00	114,996	1,034,964
	Total Sworn	13			$1,619,637
2526	Principal Application Developer	1	$9,064.42	$108,773	$108,773
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III	1	5,707.28	68,487	68,487
8243FH	Student Professional Worker I	0	12.48	NA	0
2098	Secretary V	1	4,405.29	52,863	52,863
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
	Total Non-Sworn	8			$528,535
15722	**Personnel Administration**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Deputy Generalist	0	7,274.00	87,288	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	18			$2,194,617
1002	Administrative Services Manager I	6	$6,877.18	$82,526	$495,157
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1137	Office Support Assistant	0	2,736.55	32,839	0
1849	Senior Dept'l Personnel Technician	0	6,355.53	76,266	0
1842	Departmental Personnel Assistant	0	3,655.26	43,863	0
2219	Supervising Typist-Clerk	0	3,515.20	42,182	0
2827	Security Assistant	0	2,209.93	26,519	0
2828	Security Officer	0	3,503.65	42,044	0
1327	Automated Timekeeping Sys Opr	0	3,646.36	43,756	0
1004	Administrative Services Manager III	6	9,760.56	117,127	702,761
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
1335	Asst Supervising Payroll Clerk	7	4,031.12	48,373	338,614
1641	Civilian Investigator	2	5,859.15	70,310	140,620
1136	Clerk	0	2,290.33	27,484	0
2704	Community Services Assistant, Sheriff	1	2,756.48	33,078	33,078
2749	Custody Assistant	1	4,635.59	55,627	55,627
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
1922	Employment Services Aide	0	3,602.11	43,225	0
1923	Employment Services Assistant I	33	4,077.55	48,931	1,614,710
1924	Employment Services Assistant II	48	5,066.29	60,796	2,918,186
1925	Employment Services Assistant III	16	5,801.71	69,621	1,113,929
1851	Head Departmental Personnel Specialist	3	7,479.00	89,748	269,244
1850	Head Departmental Personnel Tech	3	7,083.76	85,005	255,015
2584	Information Technology Aide	0	3,828.54	45,942	0
1138	Intermediate Clerk	23	3,045.11	36,541	840,450
2214	Intermediate Typist-Clerk	26	3,120.06	37,441	973,458
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
2132	Management Secretary, Marshal	0	5,495.10	65,941	0
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	0	4,983.83	59,806	0
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2742	Parking Control Officer	1	3,523.78	42,285	42,285
1331	Payroll Clerk I	25	3,619.74	43,437	1,085,921
1334	Payroll Clerk II	36	3,923.58	47,083	1,694,988
2241	Records System Clerk II	1	3,763.60	45,163	45,163
2098	Secretary V	2	4,405.29	52,863	105,727
1140	Senior Clerk	17	3,430.64	41,168	699,850
1849	Senior Dept'l Personnel Technician	11	6,355.53	76,266	838,930
1847	Senior Employee Services Rep	10	6,709.68	80,516	805,162
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2216	Senior Typist-Clerk	9	3,515.20	42,182	379,642
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	7	10.32	NA	150,863
1339	Supervising Payroll Clerk II	8	4,482.05	53,785	430,277
8264	Veteran Intern, Office & Clerical Supp	0	2,976.75	35,721	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2234	Word Processor I	0	3,332.07	39,985	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	312			$16,721,643
15725	**Special Positions**				
9969	Assistant Sheriff	0	$23,878.00	$286,536	$0
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	2	7,904.00	94,848	189,696
2708	Deputy Generalist	2	7,274.00	87,288	174,576
	Total Sworn	11			$1,214,916
1069	Division Director, Sheriff	0	$16,295.97	$195,552	$0
	Total Non-Sworn	0			$0
15739	**Facilities Services Bureau**				
2717	Sergeant	1	$9,583.00	$114,996	$114,996
	Total Sworn	1			$114,996
0647	Accountant II	2	$4,732.02	$56,784	$113,569
0648	Accountant III	1	5,300.12	63,601	63,601
0643	Accounting Technician II	1	3,933.22	47,199	47,199
7202F	Asst Chief Stationary Engineer	2	7,227.34	86,728	173,456
3039	Safety Officer II	0	6,578.53	78,942	0
1002	Administrative Services Manager I	0	6,877.18	82,526	0
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
6547F	Audio, Video & Security Syst Tech	21	6,340.86	76,090	1,597,897
6550F	Audio, Video & Security Syst Tech Suprv	1	7,292.00	87,504	87,504
6819	Buillding Complex Manager II	8	5,535.95	66,431	531,451
6930	Business Equipment Technician, Sheriff	0	5,379.05	64,549	0
8250F	Career Development Intern	0	2,228.12	26,737	0
6257F	Carpenter	6	5,194.27	62,331	373,987
6266F	Carpenter Supervisor	3	5,973.40	71,681	215,042
6283F	Carpet & Linoleum Layer Working Suprv	1	5,923.84	71,086	71,086
6329F	Cement & Concrete Finisher	2	5,294.80	63,538	127,075
7203F	Chief Stationary Engineer	2	7,840.07	94,081	188,162
6778	Custodian Supervisor	1	3,120.06	37,441	37,441
6776	Custodian Working Supervisor	5	2,776.59	33,319	166,595
6527F	Digital Communications System Technician	0	6,340.86	76,090	0
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
6471F	Electrician	37	6,404.93	76,859	2,843,791
6480F	Electrician Supervisor	6	7,365.68	88,388	530,329
6535F	Electronics Audio Technician	2	6,023.81	72,286	144,571
6541F	Electronics Communication Technician	0	6,340.86	76,090	0
6504F	Elevator Mechanic	6	7,058.08	84,697	508,182
6510F	Elevator Mechanic Supervisor	1	8,116.79	97,401	97,401
6610	Equipment Maintenance Worker	1	4,047.50	48,570	48,570
6609	Fuel Equipment Technician	3	4,763.03	57,156	171,469
6619	General Maintenance Worker	57	3,763.60	45,163	2,574,300
7434F	Heavy Stationary Equipment Mechanic	5	5,455.10	65,461	327,306
6349	Helper, Electrical	1	3,265.20	39,182	39,182
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	12	3,120.06	37,441	449,288
2745	Law Enforcement Technician	9	4,199.98	50,400	453,598
6704F	Locksmith	9	5,194.27	62,331	560,981
6707F	Locksmith Supervisor	1	5,973.40	71,681	71,681
6659	Manager II, Craft Operations	4	9,955.04	119,460	477,842
6685	Manager I, Facilities Operations & Crafts	5	8,778.75	105,345	526,725
6686	Manager II, Facilities Operations & Crafts	0	10,153.31	121,840	0
6184F	Mason Supervisor	1	6,169.93	74,039	74,039
1228	Operations Assistant I	4	4,011.38	48,137	192,546
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	1	5,707.28	68,487	68,487
6973F	Painter	9	4,719.54	56,634	509,710
6169F	Plasterer	2	5,365.17	64,382	128,764
7269F	Plumber	26	6,473.29	77,679	2,019,665
7275F	Plumber Supervisor	4	7,444.28	89,331	357,325
7272F	Plumber Working Supervisor	1	8,560.92	102,731	102,731
7374	Power Equipment Operator	1	5,120.76	61,449	61,449
2343	Procurement Aide	0	3,515.20	42,182	0
2344	Procurement Assistant I	8	3,904.39	46,853	374,822
2346	Procurement Assistant II	2	4,351.39	52,217	104,433
2347	Procurement Assistant III	0	4,862.22	58,347	0
7745F	Refrigeration Mechanic	18	6,473.29	77,679	1,398,230
6290F	Roofer	2	5,121.53	61,458	122,917
3039	Safety Officer II	1	6,578.53	78,942	78,942
1140	Senior Clerk	1	3,430.64	41,168	41,168
6613	Senior Equipment Maintnance Worker	6	4,511.43	54,137	324,823
6622	Senior General Maintenance Worker	23	4,193.09	50,317	1,157,293
2102	Senior Secretary III	2	4,786.63	57,440	114,879
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
7668F	Sheet Metal Supervisor	3	7,206.07	86,473	259,418
7662F	Sheet Metal Worker	24	6,266.16	75,194	1,804,655
7196F	Stationary Engineer Apprentice	0	4,547.25	54,567	0
7200F	Stationary Eng Controls Specialist	2	6,664.06	79,969	159,937
7198F	Stationary Engineer II	28	6,272.05	75,265	2,107,410
7193	Stationary Engineer Helper	2	4,107.77	49,293	98,587

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
7754F	Steam Fitter	6	6,473.29	77,679	466,077
7763F	Steam Fitter & Refrigeration Supervisor	3	7,444.28	89,331	267,994
8243FH	Student Professional Worker I	0	12.48	NA	0
8242FH	Student Worker	3	10.32	NA	64,656
6931	Supervising Business Equip. Tech, Sheriff	0	5,835.34	70,024	0
6175F	Tile Setter	5	5,634.66	67,616	338,080
2331	Warehouse Worker I	2	3,447.32	41,368	82,736
2332	Warehouse Worker II	4	3,837.87	46,054	184,218
2333	Warehouse Worker III	1	4,050.92	48,611	48,611
2278	Warehouse Manager	1	4,628.11	55,537	55,537
6117F	Welder-Fitter	1	6,473.29	77,679	77,679
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	424			$27,719,479
15744	**Facilities Planning**				
2717	Sergeant	0	$9,583.00	$114,996	$0
2719	Lieutenant	1	11,486.00	137,832	137,832
	Total Sworn	1			$137,832
0647	Accountant II		$4,732.02	$56,784	$0
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
4022	Architectural Assistant	1	5,549.56	66,595	66,595
4113	Capital Projects Program Manager	1	9,545.97	114,552	114,552
3971	Construction Cost Estimator	1	6,155.38	73,865	73,865
4108	Departmental Facilities Planner I	3	7,225.17	86,702	260,106
4112	Departmental Facilities Planner II	3	7,628.10	91,537	274,612
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
4125	Facilities Project Manager I	3	7,571.77	90,861	272,584
4128	Facilities Project Manager II	4	8,501.73	102,021	408,083
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	2	5,707.28	68,487	136,975
0830	Principal Analyst, CEO		10,932.53	131,190	0
4132	Principal Facilities Project Manager	1	9,244.95	110,939	110,939
2102	Senior Secretary III	1	4,786.63	57,440	57,440
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
1140	Senior Clerk	1	3,430.64	41,168	41,168
8242FH	Student Worker	1	10.32	NA	21,552
	Total Non-Sworn	35			$2,843,673

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Labor Relations and Compliance				
2721	Captain	1	$13,848.52	$166,182	$166,182
2719	Lieutenant	3	11,137.00	133,644	400,932
2717	Sergeant	7	9,277.00	111,324	779,268
2708	Deputy Bonus I	3	8,030.00	96,360	289,080
	Total Sworn	14			$1,635,462
2214	Intermediate Typist-Clerk	4	$3,169.28	$38,031	$152,125
1004	Administrative Services Manager III	1	9,946.87	119,362	119,362
1857	Education Development Administrator	1	9,946.87	119,362	119,362
1907	Departmental Employee Relations Rep	2	6,460.98	77,532	155,064
1908	Senior Dept'l Employee Relations Rep	2	8,706.81	104,482	208,963
2102	Senior Secretary III	1	4,877.99	58,536	58,536
1925	Employment Services Assistant III	1	5,912.45	70,949	70,949
2745	Law Enforcement Technician	1	4,280.15	51,362	51,362
1228	Operations Assistant I	1	4,074.46	48,894	48,894
1229	Operations Assistant II	4	5,062.15	60,746	242,983
1230	Operations Assistant III	6	5,796.97	69,564	417,382
2104	Senior Secretary V	0	5,436.68	65,240	0
2216	Senior Typist-Clerk	4	3,570.52	42,846	171,385
2235	Word Processor II		3,767.63	45,212	0
	Total Non-Sworn	28			$1,816,368
15721	**Employee Support Services**				
2717	Sergeant	0	$9,583.00	$114,996	$0
2708	Deputy Bonus I	2	7,904.00	94,848	189,696
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	2			$189,696
8714	Asst Director, Emp Support Svcs, Sheriff	1	$9,822.29	$117,868	$117,868
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
8694F	Clinical Psychology Intern	2	2,851.45	34,217	68,435
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
8701	Industrial/Org Consultant	3	10,355.78	124,269	372,808
2591	Information Systems Analyst II		6,698.95	80,387	0
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
8700	Law Enforcement Psychologist	8	9,072.15	108,866	870,926
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	1	5,707.28	68,487	68,487
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2102	Senior Secretary III	1	4,786.63	57,440	57,440
8242FH	Student Worker	2	10.32	NA	43,104
	Total Non-Sworn	26			$2,186,630
15737	**Training Bureau**				
	Administration				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	3			$424,005
2593	Senior Information Systems Analyst	0	$8,132.33	$97,588	$0
2704	Community Services Assistant, Sheriff	0	2,756.48	33,078	0
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1137	Office Support Assistant	0	2,736.55	32,839	0
2098	Secretary V	1	4,405.29	52,863	52,863
2235	Word Processor II	0	3,709.17	44,510	0
1140	Senior Clerk	1	3,430.64	41,168	41,168
1228	Operations Assistant I	3	4,011.38	48,137	144,410
	Total Non-Sworn	7			$339,240
	Advanced Training				
2719	Lieutenant	2	$11,486.00	$137,832	$275,664
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus II	1	9,641.00	115,692	115,692
2708	Deputy Bonus I	72	7,904.00	94,848	6,829,056
	Total Sworn	87			$8,600,364
2745	Law Enforcement Technician	3	$4,199.98	$50,400	$151,199
2214	Intermediate Typist-Clerk	3	3,120.06	37,441	112,322
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2216	Senior Typist-Clerk	2	3,515.20	42,182	84,365
	Total Non-Sworn	11			$512,647
	Recruit Training				
2719	Lieutenant	2	$11,486.00	$137,832	$275,664
2717	Sergeant	4	9,583.00	114,996	459,984

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Bonus I	17	7,904.00	94,848	1,612,416
2708	Deputy Trainee	105	5,508.62	66,103	6,940,860
	Total Sworn	128			$9,288,924
1138	Intermediate Clerk	1	$3,045.11	$36,541	$36,541
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1140	Senior Clerk	0	3,430.64	41,168	0
1136	Clerk	0	2,290.33	27,484	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	4			$185,477
15808	**R.C.P.I.**				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	2			$252,828
1228	Operations Assistant I	1	$4,011.38	$48,137	$48,137
1229	Operations Assistant II	0	4,983.83	59,806	0
7142	Video Production Specialist	1	6,025.43	72,305	72,305
	Total Non-Sworn	2			$120,442
15800	**STAR**				
2721	Captain	0	$14,264.72	$171,177	$0
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	2			$252,828
2214	Intermediate Typist-Clerk	1	$3,120.06	$37,441	$37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1230	Operations Assistant III	1	5,707.28	68,487	68,487
	Total Non-Sworn	3			$156,328
15746	**Professional Development Bureau**				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	2	7,904.00	94,848	189,696

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	9			$989,796
2749	Custody Assistant	0	$4,635.59	$55,627	$0
7959	Graphic Artist	1	4,515.27	54,183	54,183
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	4	3,120.06	37,441	149,763
1228	Operations Assistant I	3	4,011.38	48,137	144,410
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	4	5,707.28	68,487	273,949
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
8242FH	Student Worker	3	10.32	NA	64,656
2111	Management Secretary V	0	5,946.48	71,358	0
1872	Training Coordinator	1	6,514.20	78,170	78,170
0907	Staff Assistant I	0	4,031.12	48,373	0
7142	Video Production Specialist	3	6,025.43	72,305	216,915
	Total Non-Sworn	26			$1,444,322
15821	**Field Ops Support Services**				
2719	Lieutenant	0	$11,486.00	$137,832	$0
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Bonus I	4	7,904.00	94,848	379,392
	Total Sworn	5			$494,388
2216	Senior Typist-Clerk	1	$3,515.20	$42,182	$42,182
	Total Non-Sworn	1			$42,182
	TECHNICAL SERVICES DIVISION				
15756	**Administration Headquarters**				
9968	Division Chief	1	$18,989.19	$227,870	$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	6			$1,007,285
2573	Information Systems Manager I	0	$10,745.51	$128,946	$0
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1230	Operations Assistant III	0	5,707.28	68,487	0
2104	Senior Secretary V	1	5,334.86	64,018	64,018
	Total Non-Sworn	7			$447,101
15758	**Records & Identification Bureau**				
2719	Lieutenant	2	$11,486.00	$137,832	$275,664
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	4			$477,948
1551	Automated Fingerprint Id Sys Technician I	0	$4,515.27	$54,183	$0
1552	Automated Fingerprint Id Sys Technician II	28	4,767.08	57,205	1,601,738
1557	Automated Fingerprint Id Sys, Opns Mgr	1	6,125.09	73,501	73,501
1555	Automated Fingerprint Id Sys, Opns Sup	5	5,033.13	60,398	301,988
1327	Automated Timekeeping Sys Opr	0	3,646.36	43,756	0
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
1004	Administrative Services Manager III	1	9,760.56	117,127	117,127
0996	Asst Director, Bureau Operations	2	10,558.74	126,705	253,410
0939	Crime Analyst	68	5,716.46	* 68,597	4,664,628
0937	Crime Analysis Program Manager	1	7,609.28	91,311	91,311
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2588	Information Systems Analyst Aid	0	5,222.49	62,670	0
2595	Information Systems Supervisor I	0	8,132.33	97,588	0
2246	Head Records Systems Clerk	4	5,209.58	62,515	250,060
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
2548	IT Technical Support Supervisor	0	7,314.66	87,776	0
2545	IT Technical Support Analyst I	0	5,300.12	63,601	0
2546	IT Technical Support Analyst II	0	5,907.67	70,892	0
2248	Manager, Records Info System	1	7,118.77	85,425	85,425
7051	Micrographics Technician, Sheriff	0	3,763.60	45,163	0
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	4	5,707.28	68,487	273,949
7974	Publications Coordinator	1	5,888.04	70,657	70,657
2240	Records System Clerk I	0	3,291.67	39,500	0
2241	Records System Clerk II	77	3,763.60	45,163	3,477,563
2242	Records System Clerk III	32	3,967.96	47,616	1,523,696

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2098	Secretary V	2	4,405.29	52,863	105,727
2828	Security Officer	2	3,503.65	42,044	84,087
1140	Senior Clerk	1	3,430.64	41,168	41,168
1752	Senior Statistical Analyst	2	4,922.63	59,072	118,143
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
1750	Statistical Analyst - Sheriff	4	4,537.65	54,452	217,807
8242FH	Student Worker	1	10.32	NA	21,552
8243FH	Student Professional Worker I	2	12.48	NA	52,098
0940	Supervising Crime Analyst	6	6,643.94	79,727	478,364
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
2244	Supervising Records System Clerk	14	4,308.56	51,703	723,837
2584	Information Technology Aide	0	3,828.54	45,942	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	273			$15,504,957
15759	**Data Systems Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	5	11,486.00	137,832	689,160
2717	Sergeant	6	9,583.00	114,996	689,976
2708	Deputy Generalist	5	7,274.00	87,288	436,440
	Total Sworn	17			$1,986,753
1327	Automated Timekeeping Sys Opr	0	$3,646.36	$43,756	$0
6930	Business Equipment Technician, Sheriff	5	5,379.05	64,549	322,743
3725	Commications Services Analyst	3	6,546.31	78,556	235,667
2492	Computer Operator Specialist	18	4,182.78	50,193	903,480
2545	IT Technical Support Analyst I	8	5,300.12	63,601	508,812
2490	Computer System Operator	0	3,754.48	45,054	0
2749	Custody Assistant	1	4,635.59	55,627	55,627
2612	Departmental Info Security Officer II	1	10,745.51	128,946	128,946
2573	Information Systems Manager I	8	10,745.51	128,946	1,031,569
2569	Information Technology Specialist I	9	10,745.51	128,946	1,160,515
2570	Information Technology Specialist II	2	12,366.52	148,398	296,796
2590	Information Systems Analyst I	0	6,236.81	74,842	0
2591	Information Systems Analyst II	60	6,698.95	80,387	4,823,241
2593	Senior Information Systems Analyst	65	8,132.33	97,588	6,343,217
2595	Information Systems Supervisor I	5	8,132.33	97,588	487,940
2596	Information Systems Supervisor II	17	9,244.95	110,939	1,885,970
2546	IT Technical Support Analyst II	16	5,907.67	70,892	1,134,273
2547	Senior IT Technical Support Analyst	14	6,584.26	79,011	1,106,156
2548	IT Technical Support Supervisor	1	7,314.66	87,776	87,776
2571	Information Technology Manager II	1	10,558.74	126,705	126,705

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2594	Principal Info Sys Analyst	3	9,131.54	109,579	328,736
2526	Principal Application Developer	7	9,064.42	108,773	761,411
2520	Application Developer I	2	6,361.01	76,332	152,664
2521	Application Developer II	9	6,715.45	80,585	725,269
2525	Senior Application Developer	7	7,672.24	92,067	644,468
2551	Senior Operating Systems Analyst	1	8,342.60	100,111	100,111
2550	Operating Systems Analyst	2	7,267.06	87,205	174,409
2214	Intermediate Typist-Clerk	7	3,120.06	37,441	262,085
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2558	Network Systems Administrator I	7	6,236.81	74,842	523,892
2559	Network Systems Administrator II	11	6,951.19	83,414	917,557
2560	Senior Network System Admin	11	7,748.08	92,977	1,022,746
2561	Principal Network Systems Administrator	1	9,131.54	109,579	109,579
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	4	5,707.28	68,487	273,949
7974	Publications Coordinator	0	5,888.04	70,657	0
2096	Secretary III	1	3,952.59	47,431	47,431
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2585	Senior Information Technology Aide	6	4,504.20	54,050	324,302
0851	Special Services Asst II	1	8,800.32	105,604	105,604
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	1	10.32	NA	21,552
2507	Supervisor, Computer Operations	3	5,133.35	61,600	184,801
2584	Information Technology Aide	2	3,828.54	45,942	91,885
2574	Information Technology Manager III	1	11,351.06	136,213	136,213
6931	Supervising Business Equip. Tech, Sheriff	1	5,835.34	70,024	70,024
	Total Non-Sworn	334			$28,226,085
15760	**Scientific Services Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	4	9,583.00	114,996	459,984
2708	Deputy Bonus II	5	9,641.00	115,692	578,460
2708	Deputy Bonus I	17	7,904.00	94,848	1,612,416
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	28			$2,959,869
7083	Chief Photographer	1	$6,578.53	$78,942	$78,942
0939	Crime Analyst	0	5,716.46	68,597	0
4341	Crime Lab Asst Director	5	9,822.29	117,868	589,338
4343	Crime Lab Director	1	11,351.06	136,213	136,213

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
4331	Criminalistics Lab Technician	14	4,077.55	48,931	685,028
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2525	Senior Application Developer	0	7,672.24	92,067	0
2303	Evidence & Property Custodian III	12	4,287.36	51,448	617,379
2752	Forensic Document Examiner	2	8,397.17	100,766	201,532
4332	Forensic Identification Specialist I	0	5,744.61	68,935	0
4334	Forensic Identification Specialist II	45	6,945.09	83,341	3,750,348
2214	Intermediate Typist-Clerk	11	3,120.06	37,441	411,848
1138	Intermediate Clerk	3	3,045.11	36,541	109,624
2745	Law Enforcement Technician	13	4,199.98	50,400	655,198
1228	Operations Assistant I	5	4,011.38	48,137	240,683
1229	Operations Assistant II	4	4,983.83	59,806	239,224
1230	Operations Assistant III	2	5,707.28	68,487	136,975
7076	Photographer I	0	4,162.15	49,946	0
7077	Photographer II	8	4,628.11	55,537	444,299
2098	Secretary V	1	4,405.29	52,863	52,863
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
4336	Senior Criminalist	106	8,172.32	98,068	10,395,193
2216	Senior Typist-Clerk	4	3,515.20	42,182	168,730
8242FH	Student Worker	1	10.32	NA	21,552
8243FH	Student Professional Worker I	2	12.48	NA	52,098
2559	Network Systems Administrator II	0	6,951.19	83,414	0
4333	Criminalist	0	6,064.83	72,778	0
4339	Supervising Criminalist	16	8,628.14	103,538	1,656,603
4335	Supervising Forensic Ident Spec	5	7,332.63	87,992	439,958
7080	Supervising Photographer	1	5,145.99	61,752	61,752
2304	Supervising Evidence & Prop Custodian	1	4,778.88	57,347	57,347
	Total Non-Sworn	263			$21,202,725
15757	**Comm & Fleet Mgmt Administration**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	3			$396,297
2745	Law Enforcement Technician	2	$4,199.98	$50,400	$100,800
2098	Secretary V	1	4,405.29	52,863	52,863
	Total Non-Sworn	3			$153,663
	Communications				
2719	Lieutenant	5	$11,486.00	$137,832	$689,160
2717	Sergeant	11	9,583.00	114,996	1,264,956

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Bonus II	3	9,641.00	115,692	347,076
2708	Deputy Bonus I	7	7,904.00	94,848	663,936
2708	Deputy Generalist	4	7,274.00	87,288	349,152
	Total Sworn	30			$3,314,280
6615	Boatyard Supervisor	0	$5,744.61	$68,935	$0
3725	Commications Services Analyst	0	6,546.31	78,556	0
3525	Communications Engineer	2	7,314.66	87,776	175,552
2492	Computer Operator Specialist	0	4,182.78	50,193	0
2569	Information Technology Specialist I	0	10,745.51	128,946	0
2570	Information Technology Specialist II	0	12,366.52	148,398	0
2591	Information Systems Analyst II	0	6,698.95	80,387	0
6544F	Electronics Communication Tech Supvr	1	7,292.00	87,504	87,504
6541F	Electronics Communication Technician	18	6,340.86	76,090	1,369,626
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	6	3,120.06	37,441	224,644
0735	Inventory Control Assisstant I	2	3,447.32	41,368	82,736
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
6587	Marina Maintenance Worker	0	3,819.22	45,831	0
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	2	5,707.28	68,487	136,975
2450	Public Response Dispatcher I	0	4,189.60	50,275	0
2451	Public Response Dispatcher II	74	4,930.68	59,168	4,378,447
2452	Public Response Dispatcher Specialist	3	5,334.86	64,018	192,055
2453	Supervising Public Response Dispatcher	8	5,495.10	65,941	527,530
1140	Senior Clerk	1	3,430.64	41,168	41,168
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
6542F	Senior Electronics Communication Technician	0	6,657.93	79,895	0
6543F	Electronics Commication Tech Wrkg Supvr	1	6,974.98	83,700	83,700
6545F	Electronics Communication Equip Installer	4	4,201.78	50,421	201,685
6546F	Senior Electronics Comm. Equip. Installer	0	4,674.97	56,100	0
2507	Supervisor, Computer Operations	0	5,133.35	61,600	0
0851	Special Services Asst II	0	2,936.02	35,232	0
2234	Word Processor I	0	3,332.07	39,985	0
	Total Non-Sworn	129			$7,864,253
	Fleet Management				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant	2	9,583.00	114,996	229,992
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	3			$367,824

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
6042	Asst Automotive Equipment Coord	3	$5,248.31	$62,980	$188,939
6040	Automotive Maintenance Assistant	3	3,202.30	38,428	115,283
6615	Boatyard Supervisor	1	5,744.61	68,935	68,935
4229	Contract Program Monitor	6	6,216.14	74,594	447,562
6545F	Electronics Communication Equip Installer	0	4,201.78	50,421	0
6541F	Electronics Communication Technician	0	6,340.86	76,090	0
2745	Law Enforcement Technician	4	4,199.98	50,400	201,599
6039	Manager, Motor Pool Operations, Sheriff	0	7,515.93	90,191	0
6587	Marina Maintenance Worker	1	3,819.22	45,831	45,831
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
7433F	Power Equipment Technician	1	5,050.54	60,607	60,607
2347	Procurement Assistant III	1	4,862.22	58,347	58,347
6546F	Senior Electronics Comm. Equip. Installer	2	4,674.97	56,100	112,199
4231	Supervising Contract Program Monitor, ISD	1	6,951.19	83,414	83,414
2332	Warehouse Worker II	2	3,837.87	46,054	92,109
	Total Non-Sworn	28			$1,642,573
	LA RICS				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant	2	9,583.00	114,996	229,992
2708	Deputy Generalist	4	7,274.00	87,288	349,152
	Total Sworn	7			$716,976
1230	Operations Assistant III	1	$5,707.28	$68,487	$68,487
	Total Non-Sworn	1			$68,487
16900	*COURT SERVICES DIVISION*				
16957	**Administration**				
9968	Division Chief	1	$18,989.19	$227,870	$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	7	7,904.00	94,848	663,936
2708	Deputy Generalist	7	7,274.00	87,288	611,016
	Total Sworn	23			$2,604,389
4229	Contract Program Monitor	1	$6,216.14	$74,594	$74,594
2239	Court Records System Clerk II	1	3,866.19	46,394	46,394
2243	Court Records System Clerk III	0	4,080.88	48,971	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2744	Court Services Specialist	0	3,788.16	45,458	0
2247	Head Court Records Sys Clerk	0	5,966.18	71,594	0
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2546	IT Technical Support Analyst II	0	5,907.67	70,892	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2132	Management Secretary, Marshal	0	5,495.10	65,941	0
2111	Management Secretary V	1	5,946.48	71,358	71,358
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1230	Operations Assistant III	0	5,707.28	68,487	0
2104	Senior Secretary V	2	5,334.86	64,018	128,037
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
8242FH	Student Worker	1	10.32	NA	21,552
2245	Supervising Court Records System Clerk	0	4,427.01	53,124	0
1002	Administrative Services Manager I	3	6,877.18	82,526	247,579
1228	Operations Assistant I	1	4,011.38	48,137	48,137
	Total Non-Sworn	16			$4,450,378
16958	**Court Services Central**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus I	17	7,904.00	94,848	1,612,416
2708	Deputy Generalist	278	7,274.00	87,288	24,266,064
	Total Sworn	311			$27,843,105
2239	Court Records System Clerk II		$3,866.19	$46,394	$0
2749	Custody Assistant	11	4,635.59	55,627	611,898
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2827	Security Assistant	45	2,209.93	26,519	1,193,360
2828	Security Officer	29	3,503.65	42,044	1,219,269
	Total Non-Sworn	90			$3,281,854
16959	**Court Services East**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	5	11,486.00	137,832	689,160
2717	Sergeant	15	9,583.00	114,996	1,724,940
2708	Deputy Bonus I	23	7,904.00	94,848	2,181,504
2708	Deputy Generalist	274	7,274.00	87,288	23,916,912

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	318			$28,683,693
2749	Custody Assistant	9	$4,635.59	$55,627	$500,644
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2827	Security Assistant	49	2,209.93	26,519	1,299,436
2828	Security Officer	37	3,503.65	42,044	1,555,619
8242FH	Student Worker	0	10.32	NA	0
	Total Non-Sworn	100			$3,613,026
16960	**Court Services West**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	5	11,486.00	137,832	689,160
2717	Sergeant	15	9,583.00	114,996	1,724,940
2708	Deputy Bonus I	22	7,904.00	94,848	2,086,656
2708	Deputy Generalist	335	7,274.00	87,288	29,241,480
	Total Sworn	378			$33,913,413
2749	Custody Assistant	11	$4,635.59	$55,627	$611,898
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2705FH	Matron	0	20.90	NA	0
2098	Secretary V	1	4,405.29	52,863	52,863
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2827	Security Assistant	49	2,209.93	26,519	1,299,436
2828	Security Officer	45	3,503.65	42,044	1,891,969
8242FH	Student Worker	0	10.32	NA	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
	Total Non-Sworn	110			$4,060,630
	Civil Management Bureau				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus I	10	7,904.00	94,848	948,480
	Total Sworn	25			$2,775,273

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0647	Accountant II	1	$4,732.02	$56,784	$56,784
0643	Accounting Technician II	1	3,933.22	47,199	47,199
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2238	Court Records System Clerk I		3,381.03	40,572	0
2239	Court Records System Clerk II	121	3,866.19	46,394	5,613,711
2243	Court Records System Clerk III	38	4,080.88	48,971	1,860,880
2245	Supervising Court Records System Clerk	30	4,427.01	53,124	1,593,725
2247	Head Court Records Sys Clerk	9	5,966.18	71,594	644,348
2521	Application Developer II		6,715.45	80,585	0
2525	Senior Application Developer		7,672.24	92,067	0
2569	Information Technology Specialist I		10,745.51	128,946	0
2591	Information Systems Analyst II		6,698.95	80,387	0
2593	Senior Information Systems Analyst		8,132.33	97,588	0
2594	Principal Info Sys Analyst		9,131.54	109,579	0
2221	Intermediate Supervising Typist-Clerk		3,894.80	46,738	0
2744	Court Services Specialist	67	3,788.16	45,458	3,045,683
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
8242FH	Student Worker	3	10.32	NA	64,656
	Total Non-Sworn	275			$42,034,672
16961	**Transportation Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	12	9,583.00	114,996	1,379,952
2708	Deputy Bonus I	21	7,904.00	94,848	1,991,808
2708	Deputy Generalist	252	7,274.00	87,288	21,996,576
	Total Sworn	289			25,953,009
6043	Automotive Equipment Coordinator	1	$6,010.61	$72,127	$72,127
2745	Law Enforcement Technician	5	4,199.98	50,400	251,999
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2098	Secretary V	1	4,405.29	52,863	52,863
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	Total Non-Sworn	10			$516,419
	INTERNAL INVESTIGATIONS DIVISION				
16101	**Administration**				

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
9968	Division Chief	1	$18,989.19	$227,870	$227,870
2723	Commander	1	16,198.10	194,377	194,377
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy, Bonus II	0	9,641.00	115,692	0
2708	Deputy, Bonus I	0	7,904.00	94,848	0
	Total Sworn	4			$675,075
1002	Administrative Services Manager I	2	$6,877.18	$82,526	$165,052
1003	Administrative Services Manager II	1	7,460.66	89,528	89,528
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2111	Management Secretary V	1	5,946.48	71,358	71,358
1002	Administrative Services Manager I	1	6,877.18	82,526	82,526
2104	Senior Secretary V	1	5,334.86	64,018	64,018
	Total Non-Sworn	7			$522,882
15745	**Office of Independent Review**				
2216	Senior Typist-Clerk	1	$3,515.20	$42,182	$42,182
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2104	Senior Secretary V	1	5,334.86	64,018	64,018
4339	Supervising Criminalist	0	8,628.14	103,538	0
	Total Non-Sworn	3			$166,007
15733	**Internal Affairs**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	7	11,486.00	137,832	964,824
2717	Sergeant	37	9,583.00	114,996	4,254,852
2708	Deputy Bonus I	1	7,904.00	94,848	94,848
	Total Sworn	46			$5,485,701
1228	Operations Assistant I	5	$4,011.38	$48,137	$240,683
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
2096	Secretary III	1	3,952.59	47,431	47,431

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2235	Word Processor II		3,709.17	44,510	0
	Total Non-Sworn	13			$645,275
15801	**Advocacy Unit**				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant	5	9,583.00	114,996	574,980
	Total Sworn	6			$712,812
1907	Departmental Employee Relations Rep	1	$6,339.97	$76,080	$76,080
0997	Director, Bureau Operations	1	12,202.35	146,428	146,428
1228	Operations Assistant I	1	4,011.38	48,137	48,137
2102	Senior Secretary III	1	4,786.63	57,440	57,440
1908	Senior Dept'l Employee Relations Rep	2	8,543.74	102,525	205,050
	Total Non-Sworn	6			$533,134
15727	**Internal Criminal Investigations**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	25	9,583.00	114,996	2,874,900
2708	Deputy Generalist	1	7,274.00	87,288	87,288
2708	Deputy Bonus I	5	7,904.00	94,848	474,240
	Total Sworn	35			$4,021,101
2745	Law Enforcement Technician	2	$4,199.98	$50,400	$100,800
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2098	Secretary V	1	4,405.29	52,863	52,863
	Total Non-Sworn	5			$261,606
15707	*DETECTIVE DIVISION*				
15748	**Administration**				
9968	Division Chief	1	$18,989.19	$227,870	$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	5			$869,453

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0930	Corrections Specialist		$9,760.56	$117,127	$0
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2111	Management Secretary V	1	5,946.48	71,358	71,358
1229	Operations Assistant II	0	4,983.83	59,806	0
1230	Operations Assistant III	0	5,707.28	68,487	0
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
2104	Senior Secretary V	2	5,334.86	64,018	128,037
	Total Non-Sworn	7			$451,388
15755	**Commercial Crimes**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Computer Crimes Bonus II	0	9,641.00	115,692	0
2708	Deputy Bonus II	54	9,641.00	115,692	6,247,368
	Total Sworn	73			$2,332,449
2593	Senior Information Systems Analyst		$8,132.33	$97,588	$0
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1228	Operations Assistant I	8	4,011.38	48,137	385,092
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1641	Civilian Investigator	1	5,859.15	70,310	70,310
2214	Intermediate Typist-Clerk	6	3,120.06	37,441	224,644
1133	Sheriff's Station Clerk II	1	3,709.17	44,510	44,510
2098	Secretary V	1	4,405.29	52,863	52,863
	Total Non-Sworn	23			$1,108,037
15735	**Major Crimes Bureau**				
	Administration				
2721	Captain	0	$14,264.72	$171,177	$0
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	2			$252,828
1138	Intermediate Clerk	1	$3,045.11	$36,541	$36,541
1140	Senior Clerk	1	3,430.64	41,168	41,168
2234	Word Processor I	0	3,332.07	39,985	0
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	0	3,515.20	42,182	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	4			$168,013
	Cargo CATs				
2719	Lieutenant	0	$11,486.00	$137,832	$0
2717	Sergeant	1	9,583.00	114,996	114,996
2708	Deputy Bonus I	6	7,904.00	94,848	569,088
	Total Sworn	7			$684,084
2214	Intermediate Typist-Clerk	0	$3,120.06	$37,441	$0
	Total Non-Sworn	0			$0
	License Detail				
2717	Sergeant	1	$9,583.00	$114,996	$114,996
	Total Sworn	1			$114,996
1641	Civilian Investigator	13	$5,859.15	$70,310	$914,027
2216	Senior Typist-Clerk	3	3,515.20	42,182	126,547
	Total Non-Sworn	16			$1,040,574
	Major Crimes Unit				
2719	Lieutenant	4	$11,486.00	$137,832	$551,328
2717	Sergeant	11	9,583.00	114,996	1,264,956
2708	Deputy Bonus II	23	9,641.00	115,692	2,660,916
2708	Deputy Bonus I	52	7,904.00	94,848	4,932,096
2708	Deputy Generalist	0	7,274.00	87,288	0
	Total Sworn	90			$9,409,296
2591	Information Systems Analyst II		$6,698.95	$80,387	$0
2547	Senior IT Technical Support Analyst		6,584.26	79,011	0
2214	Intermediate Typist-Clerk	6	3,120.06	37,441	224,644
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	4	4,983.83	59,806	239,224
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
1230	Operations Assistant III	2	5,707.28	68,487	136,975

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Non-Sworn	17			$840,098
15750	**Homicide Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	9	11,486.00	137,832	1,240,488
2717	Sergeant	38	9,583.00	114,996	4,369,848
2708	Deputy Bonus II	60	9,641.00	115,692	6,941,520
2708	Deputy Generalist	14	7,274.00	87,288	1,222,032
	Total Sworn	122			$13,945,065
1327	Automated Timekeeping Sys Opr	0	$3,646.36	$43,756	$0
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2301	Evidence & Property Custodian II	0	4,060.90	48,731	0
2303	Evidence & Property Custodian III	2	4,287.36	51,448	102,897
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
1138	Intermediate Clerk	2	3,045.11	36,541	73,083
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	4	4,983.83	59,806	239,224
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
1133	Sheriff's Station Clerk II	2	3,709.17	44,510	89,020
2201	Transcriber Typist	7	3,389.28	40,671	284,700
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2828	Security Officer	10	3,503.65	42,044	420,437
8264	Veteran Intern, Office & Clerical Supp	0	2,976.75	35,721	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	34			$1,527,209
15751	**Special Victims Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	8	9,583.00	114,996	919,968
2708	Deputy Bonus I	57	7,904.00	94,848	5,406,336
	Total Sworn	68			$6,773,145
2214	Intermediate Typist-Clerk	6	$3,120.06	$37,441	$224,644
1641	Civilian Investigator	1	5,859.15	70,310	70,310
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1229	Operations Assistant II	4	4,983.83	59,806	239,224
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2216	Senior Typist-Clerk	2	3,515.20	42,182	84,365
8242FH	Student Worker	1	10.32	NA	21,552
	Total Non-Sworn	17			$811,845
15753	**Narcotics Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	9	11,486.00	137,832	1,240,488
2717	Sergeant	33	9,583.00	114,996	3,794,868
2708	Deputy Bonus II	42	9,641.00	115,692	4,859,064
2708	Deputy Bonus I	74	7,904.00	94,848	7,018,752
	Total Sworn	159			$17,084,349
2591	Information Systems Analyst II		$6,698.95	$80,387	$0
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2214	Intermediate Typist-Clerk	3	3,120.06	37,441	112,322
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
2705FH	Matron	0	20.90	NA	0
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	0	4,983.83	59,806	0
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
2216	Senior Typist-Clerk	0	3,515.20	42,182	0
1133	Sheriff's Station Clerk II	21	3,709.17	44,510	934,712
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
2201	Transcriber Typist	1	3,389.28	40,671	40,671
2234	Word Processor I	0	3,332.07	39,985	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	32			$1,420,999
15811	**Vehicle Theft Program**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	5	9,583.00	114,996	574,980
2708	Deputy Bonus I	14	7,904.00	94,848	1,327,872
	Total Sworn	21			$2,211,861
2593	Senior Information Systems Analyst		$8,132.33	$97,588	$0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III	1	5,707.28	68,487	68,487

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	Total Non-Sworn	7			$381,681
15763	**Operation Safe Streets Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	7	11,486.00	137,832	964,824
2717	Sergeant	29	9,583.00	114,996	3,334,884
2708	Deputy Bonus I	99	7,904.00	94,848	9,389,952
	Total Sworn	136			$13,860,837
2591	Information Systems Analyst II		$6,698.95	$80,387	$0
2593	Senior Information Systems Analyst		8,132.33	97,588	0
2595	Information Systems Supervisor I		8,132.33	97,588	0
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk		3,515.20	42,182	0
1140	Senior Clerk	2	3,430.64	41,168	82,335
1133	Sheriff's Station Clerk II	12	3,709.17	44,510	534,121
	Total Non-Sworn	20			$937,868
15712	*HOMELAND SECURITY DIVISION*				
15761	**Administration**				
9968	Division Chief	1	$18,989.19	$227,870	$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	2	9,583.00	114,996	229,992
2708	Deputy Bonus I	7	7,904.00	94,848	663,936
	Total Sworn	14			$1,786,217
2745	Law Enforcement Technician	1	$4,199.98	$50,400	$50,400
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	0	4,011.38	48,137	0
1229	Operations Assistant II	3	4,983.83	59,806	179,418
1002	Administrative Services Manager I	2	6,877.18	82,526	165,052
1230	Operations Assistant III	0	5,707.28	68,487	0
2104	Senior Secretary V	2	5,334.86	64,018	128,037

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Non-Sworn	9			$594,264
15774	**Aero Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant - Operations	2	9,583.00	114,996	229,992
2717	Sergeant - Pilot	5	11,164.20	133,970	669,852
2708	Deputy Bonus II - Pilot	27	10,171.26	122,055	3,295,487
2708	Deputy Generalist - Observer	0	7,674.07	92,089	0
	Total Sworn	36			$4,504,339
7498	Chief Helicopter Maintenance	1	$9,020.01	$108,240	$108,240
7496F	Helicopter Maintenance Inspector	2	7,446.22	89,355	178,709
7492F	Helicopter Mechanic	15	6,721.89	80,663	1,209,941
2745	Law Enforcement Technician	2	4,199.98	50,400	100,800
2098	Secretary V	1	4,405.29	52,863	52,863
1140	Senior Clerk	1	3,430.64	41,168	41,168
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2346	Procurement Assistant II	1	4,351.39	52,217	52,217
6541F	Electronics Communication Technician	3	6,340.86	76,090	228,271
6542F	Senior Electronics Communication Technician	1	6,657.93	79,895	79,895
7494F	Senior Helicopter Mechanic	2	7,058.04	84,696	169,393
0213	Senior Pilot, Fire Services	0	10,203.71	122,445	0
2828	Security Officer	9	3,503.65	42,044	378,394
2332	Warehouse Worker II	1	3,837.87	46,054	46,054
2333	Warehouse Worker III	0	4,050.92	48,611	0
	Total Non-Sworn	40			$2,705,751
15778	**Emergency Operations**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Deputy Bonus II	7	9,641.00	115,692	809,844
2708	Deputy Bonus I	19	7,904.00	94,848	1,802,112
2708	Deputy Generalist	7	7,274.00	87,288	611,016
	Total Sworn	52			$5,555,421
0939	Crime Analyst	1	$5,716.46	$68,597	$68,597
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1229	Operations Assistant II	2	4,983.83	59,806	119,612

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	1	3,503.65	42,044	42,044
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2547	Senior IT Technical Support Analyst	0	6,584.26	79,011	0
2234	Word Processor I	0	3,332.07	39,985	0
8243FH	Student Professional Worker I	1	12.48	NA	26,049
8242FH	Student Worker	0	10.32	NA	0
1133	Sheriff's Station Clerk II	2	3,709.17	44,510	89,020
	Total Non-Sworn	15			$824,201
15784	**Special Enforcement**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	3	11,486.00	137,832	413,496
2717	Sergeant	13	9,583.00	114,996	1,494,948
2708	Deputy Bonus II	18	9,641.00	115,692	2,082,456
2708	Deputy Bonus I	58	7,904.00	94,848	5,501,184
	Total Sworn	93			$9,663,261
2745	Law Enforcement Technician	2	$4,199.98	$50,400	$100,800
1230	Operations Assistant III	1	5,707.28	68,487	68,487
1140	Senior Clerk	1	3,430.64	41,168	41,168
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
	Total Non-Sworn	6			$305,500
	Arson/Explosives Detail				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant - Arson/Explosives	7	10,637.13	127,646	893,519
2708	Deputy Bonus II - Arson/Explosives	15	10,701.51	128,418	1,926,272
	Total Sworn	23			$2,957,623
2214	Intermediate Typist-Clerk	1	$3,120.06	$37,441	$37,441
	Total Non-Sworn	1			$37,441
15815	**Transit Services**				
2721	Captain	2	$14,264.72	$171,177	$342,353
2719	Lieutenant	12	11,486.00	137,832	1,653,984
2717	Sergeant	55	9,583.00	114,996	6,324,780

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Bonus I	64	7,904.00	94,848	6,070,272
2708	Deputy Generalist	311	7,274.00	87,288	27,146,568
	Total Sworn	444			$41,537,957
0939	Crime Analyst		$5,716.46	$68,597	$0
2657	Data Control Clerk	1	3,045.11	36,541	36,541
2301	Evidence & Property Custodian II	1	4,060.90	48,731	48,731
2591	Information Systems Analyst II		6,698.95	80,387	0
1228	Operations Assistant I	4	4,011.38	48,137	192,546
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III		5,707.28	68,487	0
2098	Secretary V	2	4,405.29	52,863	105,727
2745	Law Enforcement Technician	25	4,199.98	50,400	1,259,995
2827	Security Assistant	106	2,209.93	26,519	2,811,025
1140	Senior Clerk	4	3,430.64	41,168	164,671
1132	Sheriff's Station Clerk I		3,276.21	39,314	0
1133	Sheriff's Station Clerk II	15	3,709.17	44,510	667,651
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
	Total Non-Sworn	161			$5,460,284
15808	**MetroLink Unit**				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2717	Sergeant	7	9,583.00	114,996	804,972
2708	Deputy Bonus I (Team Ldr)	3	7,904.00	94,848	284,544
2708	Deputy Generalist	29	7,274.00	87,288	2,531,352
	Total Sworn	40			$3,758,700
2745	Law Enforcement Technician	0	$4,199.98	$50,400	$0
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	1	4,983.83	59,806	59,806
1133	Sheriff's Station Clerk II	1	3,709.17	44,510	44,510
	Total Non-Sworn	3			$152,453
	CONSOLIDATED PATROL DIVISIONS				
15729	**Administration**				
9968	Division Chief	4	$18,989.19	$227,870	$911,481
2723	Commander	8	16,198.10	194,377	1,555,017
2719	Lieutenant	4	11,486.00	137,832	551,328
2717	Sergeant	4	9,583.00	114,996	459,984

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	20			$3,477,810
2111	Management Secretary V	4	$5,946.48	$71,358	$285,431
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
2705FH	Matron	9	20.90	NA	392,822
1229	Operations Assistant II	7	4,983.83	59,806	418,642
1230	Operations Assistant III		5,707.28	68,487	0
1002	Administrative Services Manager I	8	6,877.18	82,526	660,210
2745	Law Enforcement Technician	4	4,199.98	50,400	201,599
2104	Senior Secretary V	5	5,334.86	64,018	320,091
	Total Non-Sworn	38			$2,316,236
	COUNTYWIDE SERVICES DIVISION				
15859	**County Services Division Admin**				
9968	Division Chief	1	$18,989.19	$227,870	$227,870
2723	Commander	2	16,198.10	194,377	388,754
2719	Lieutenant	1	11,486.00	137,832	137,832
2717	Sergeant	1	9,583.00	114,996	114,996
	Total Sworn	5			$869,453
0889	Administrative Assistant III		$5,651.09	$67,813	$0
1003	Administrative Services Manager II		7,460.66	89,528	0
1138	Intermediate Clerk	1	3,045.11	36,541	36,541
2111	Management Secretary V	1	5,946.48	71,358	71,358
1228	Operations Assistant I	1	4,011.38	48,137	48,137
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III	2	5,707.28	68,487	136,975
1002	Administrative Services Manager I	3	6,877.18	82,526	247,579
4227	Contract Monitor	6	3,904.39	46,853	281,116
4229	Contract Program Monitor	1	6,216.14	74,594	74,594
2214	Intermediate Typist-Clerk	0	3,120.06	37,441	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1140	Senior Clerk	4	3,430.64	41,168	164,671
2104	Senior Secretary V	1	5,334.86	64,018	64,018
	Total Non-Sworn	23			$7,822,305
15809	**County Services Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	13	11,486.00	137,832	1,791,816
2717	Sergeant	46	9,583.00	114,996	5,289,816
2708	Deputy Bonus I	14	7,904.00	94,848	1,327,872

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2708	Deputy Generalist	101	7,274.00	87,288	8,816,088
	Total Sworn	175			$17,396,769
2448	Supervising Dispatcher	0	$3,885.29	$46,624	$0
2445	Dispatcher I	0	3,135.40	37,625	0
2447	Dispatcher II	0	3,489.54	41,874	0
1140	Senior Clerk	2	3,430.64	41,168	82,335
6040	Automotive Maintenance Assistant	0	3,202.30	38,428	0
1002	Administrative Services Manager I	0	6,877.18	82,526	0
2301	Evidence & Property Custodian II	0	4,060.90	48,731	0
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2745	Law Enforcement Technician	51	4,199.98	50,400	2,570,391
1229	Operations Assistant II	5	4,983.83	59,806	299,030
1230	Operations Assistant III	0	5,707.28	68,487	0
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	229	3,503.65	42,044	9,628,017
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
1133	Sheriff's Station Clerk II	6	3,709.17	44,510	267,061
	Total Non-Sworn	295			$12,953,482
15794	**Community College Bureau**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	14	9,583.00	114,996	1,609,944
2708	Deputy Bonus I	13	7,904.00	94,848	1,233,024
2708	Deputy Generalist	19	7,274.00	87,288	1,658,472
	Total Sworn	49			$4,948,281
0939	Crime Analyst		$5,716.46	$68,597	$0
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2098	Secretary V	1	4,405.29	52,863	52,863
2828	Security Officer	102	3,503.65	42,044	4,288,462
1140	Senior Clerk	1	3,430.64	41,168	41,168
1133	Sheriff's Station Clerk II	2	3,709.17	44,510	89,020
	Total Non-Sworn	110			$4,682,519
15827	**Commuity Law Enf. Partnership Prgm**				
2719	Lieutenant	1	$11,486.00	$137,832	$137,832
2708	Deputy Generalist	3	7,274.00	87,288	261,864

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Total Sworn	4			$399,696
0997	Director, Bureau Operations		$12,202.35	$146,428	$0
0996	Asst Director, Bureau Operations	1	10,558.74	126,705	126,705
2214	Intermediate Typist-Clerk	1	3,120.06	37,441	37,441
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
8242FH	Student Worker	1	10.32	NA	21,552
2098	Secretary V	1	4,405.29	52,863	52,863
	Total Non-Sworn	6			$348,767
15819	**Community Oriented Policing Services**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	7	11,486.00	137,832	964,824
2717	Sergeant	26	9,583.00	114,996	2,989,896
2708	Deputy Bonus I	2	7,904.00	94,848	189,696
	Total Sworn	36			$4,315,593
1229	Operations Assistant II	3	$4,983.83	$59,806	$179,418
1230	Operations Assistant III	1	5,707.28	68,487	68,487
2098	Secretary V	1	4,405.29	52,863	52,863
2216	Senior Typist-Clerk	1	3,515.20	42,182	42,182
2745	Law Enforcement Technician	3	4,199.98	50,400	151,199
	Total Non-Sworn	9			$494,150
15814	**Parking Enforcement**				
2719	Lieutenant	0	$11,486.00	$137,832	$0
	Total Sworn	0			$0
2214	Intermediate Typist-Clerk	3	$3,120.06	$37,441	$112,322
2216	Senior Typist-Clerk	1	$3,515.20	42,182	42,182
1228	Operations Assistant I	2	4,011.38	48,137	96,273
1229	Operations Assistant II	2	4,983.83	59,806	119,612
1230	Operations Assistant III		5,707.28	68,487	0
2742	Parking Control Officer	69	3,523.78	42,285	2,917,686
2743	Supervising Parking Control Officer	12	4,070.89	48,851	586,209
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
	Total Non-Sworn	90			$3,953,226
15790	**Reserve Forces**				

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	2	11,486.00	137,832	275,664
2717	Sergeant	3	9,583.00	114,996	344,988
2708	Deputy Bonus I	1	7,904.00	94,848	94,848
2708	Deputy Generalist	1	7,274.00	87,288	87,288
	Total Sworn	8			$973,965
0996	Asst Director, Bureau Operations	1	$10,558.74	$126,705	$126,705
2214	Intermediate Typist-Clerk	2	3,120.06	37,441	74,881
1004	Administrative Services Manager III	0	9,760.56	117,127	0
2745	Law Enforcement Technician	1	4,199.98	50,400	50,400
1229	Operations Assistant II	1	4,983.83	59,806	59,806
2101	Senior Secretary II	0	4,533.81	54,406	0
8242FH	Student Worker	0	10.32	NA	0
2098	Secretary V	1	4,405.29	52,863	52,863
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	6			$364,655
	CONSOLIDATED STATIONS				
2721	Captain	22	$14,264.72	$171,177	$3,765,885
2719	Lieutenant:				
	Community Relations	2	$11,486.00	$137,832	275,664
	Liaison	9	11,486.00	137,832	1,240,488
	Detective	15	11,486.00	137,832	2,067,480
	Operations	17	11,486.00	137,832	2,343,144
	Watch Commander	87	11,486.00	137,832	11,991,384
2717	Sergeant:				
	Community Relations	28	$9,583.00	$114,996	3,219,888
	Court Liaison	1	9,583.00	114,996	114,996
	Crime Prevention	2	9,583.00	114,996	229,992
	Detective	42	9,583.00	114,996	4,829,832
	Field	298	9,583.00	114,996	34,268,808
	Liaison	3	9,583.00	114,996	344,988
	Operations	16	9,583.00	114,996	1,839,936
	Reserve Coordinator	1	9,583.00	114,996	114,996
	Reserve Forces and DSA	19	9,583.00	114,996	2,184,924
	Special Assignment	66	9,583.00	114,996	7,589,736
	Motor Sergeant (Purchased)	6	10,110.07	121,321	727,925
	Traffic	6	9,583.00	114,996	689,976
	Training	7	9,583.00	114,996	804,972
	Watch	0	9,583.00	114,996	0
2708	Deputy Bonus I:				
	Boat Operator	25	$7,904.00	$94,848	2,371,200

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
	Canine	1	7,904.00	94,848	94,848
	Court	29	7,904.00	94,848	2,750,592
	Gorman Resident	6	7,904.00	94,848	569,088
	Team Leader	30	7,904.00	94,848	2,845,440
	Master Field Training Officer	22	8,773.44	105,281	2,316,188
	Senior Field Training Officer	124	8,338.72	100,065	12,408,015
	Training	68	7,904.00	94,848	6,449,664
	Investigator	329	7,904.00	94,848	31,204,992
	Watch	108	7,904.00	94,848	10,243,584
2708	Deputy Generalist:				
	Asst. Reserve Coordinator	0	$7,274.00	$87,288	0
	Community Relations	10	7,274.00	87,288	872,880
	Desk	0	7,274.00	87,288	0
	Helicopter Observer	1	7,674.07	92,089	92,089
	Jailer	0	7,274.00	87,288	0
	Patrol	2335	7,274.00	87,288	203,817,480
	School Resources	30	7,274.00	87,288	2,618,640
	Special Assignment	1	7,274.00	87,288	87,288
	Motorcycle Enforcement	49	7,674.07	92,089	4,512,353
	Traffic	101	7,274.00	87,288	8,816,088
	Total Sworn	3916			$370,715,443
1327	Automated Timekeeping Sys Opr	0	$3,646.36	$43,756	$0
1641	Civilian Investigator	1	5,859.15	70,310	70,310
1136	Clerk	0	2,290.33	27,484	0
2704	Community Services Assistant, Sheriff	57	2,756.48	33,078	1,885,433
0939	Crime Analyst	0	5,716.46	68,597	0
2749	Custody Assistant	123	4,890.55	58,687	7,218,445
4334	Forensic Identification Specialist II	0	6,945.09	83,341	0
2590	Information Systems Analyst I	0	6,236.81	74,842	0
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0
2298	Evidence & Property Custodian I	0	3,455.70	41,468	0
2301	Evidence & Property Custodian II	16	4,060.90	48,731	779,693
1138	Intermediate Clerk	5	3,045.11	36,541	182,706
2214	Intermediate Typist-Clerk	11	3,120.06	37,441	411,848
2745	Law Enforcement Technician	313	4,199.98	50,400	15,775,142
2705FH	Matron	1	20.90	NA	43,647
1227	Operations Assistant Aide	0	3,602.11	43,225	0
1228	Operations Assistant I	3	4,011.38	48,137	144,410
1229	Operations Assistant II	16	4,983.83	59,806	956,895
1230	Operations Assistant III	3	5,707.28	68,487	205,462
2098	Secretary V	22	4,405.29	52,863	1,162,995
0650	Senior Accountant	0	6,345.38	76,145	0
1140	Senior Clerk	14	3,430.64	41,168	576,347
2585	Senior Information Technology Aide	0	4,504.20	54,050	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2828	Security Officer	53	3,503.65	42,044	2,228,318
2827	Security Assistant	2	2,209.93	26,519	53,038
1133	Sheriff's Station Clerk II	283	3,709.17	44,510	12,596,357
1352	Statistical Clerk	2	3,089.86	37,078	74,157
1134	Supervising Sheriff Station Clerk	21	4,482.05	53,785	1,129,478
2329	Warehouse Worker Aide	0	3,267.87	39,214	0
8242FH	Student Worker	6	10.32	NA	129,311
8243FH	Student Professional Worker I	1	12.48	NA	26,049
2216	Senior Typist-Clerk	0	3,515.20	42,182	0
1002	Administrative Services Manager I	0	6,877.18	82,526	0
9937	Supervisor's Staff Assistant I	0	3,929.81	47,158	0
2420	Telephone Operator	32	2,936.02	35,232	1,127,432
	Total Non-Sworn	985			$46,777,473
15776	**Avalon Station**				
2721	Captain	1	$14,264.72	$171,177	$171,177
2719	Lieutenant	1	13,381.19	160,574	160,574
2717	Sergeant-Catalina	3	11,164.20	133,970	401,911
2708	Deputy Bonus I-Catalina	6	9,208.16	110,498	662,988
2708	Deputy Generalist-Catalina	7	8,474.21	101,691	711,834
	Total Sworn	18			$2,108,483
2704	Community Services Assistant, Sheriff	1	$3,362.91	$40,355	$40,355
2745	Law Enforcement Technician	6	5,123.98	61,488	368,927
2705FH	Matron	0	23.20	NA	0
1133	Sheriff's Station Clerk II	0	4,525.19	54,302	0
2749	Custody Assistant	1	5,655.42	67,865	67,865
1228	Operations Assistant II	1	6,080.27	72,963	72,963
	Total Non-Sworn	9			$550,110
16200	*CUSTODY DIVISION*				
9968	Division Chief	2	$18,989.19	$227,870	$455,741
2723	Commander	7	16,198.10	194,377	1,360,640
2721	Captain	10	14,264.72	171,177	1,711,766
2719	Lieutenant	70	11,486.00	137,832	9,648,240
2717	Sergeant	224	9,583.00	114,996	25,759,104
2708	Deputy Bonus I	204	7,904.00	94,848	19,348,992
2708	Deputy Generalist	2440	7,274.00	87,288	212,982,720
	Total Sworn	2957			$271,267,203
6042	Asst Automotive Equipment Coord	1	$5,248.31	$62,980	$62,980

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
0647	Accountant II	0	4,732.02	$56,784	0
0648	Accountant III	2	5,300.12	63,601	127,203
0657	Accounting Officer II	1	6,345.38	76,145	76,145
0658	Accounting Officer III	2	8,052.73	96,633	193,265
0642	Accounting Technician I	2	3,540.92	42,491	84,982
0643	Accounting Technician II	1	3,933.22	47,199	47,199
1002	Administrative Services Manager I	7	6,877.18	82,526	577,683
1003	Administrative Services Manager II	2	7,460.66	89,528	179,056
1004	Administrative Services Manager III	0	9,760.56	117,127	0
2520	Application Developer I	0	6,361.01	76,332	0
0996	Asst Director, Bureau Operations	0	10,558.74	126,705	0
8042	Asst Hospital Administrator III	1	7,953.85	95,446	95,446
4820	Asst Manager, Food Services	3	7,856.86	94,282	282,847
6887	Asst Manager, Laundry Services	1	7,856.86	94,282	94,282
1392	Asst Medical Records Director II	0	5,095.61	61,147	0
4595	Asst Staff Analyst, HS	1	6,709.68	80,516	80,516
6383	Butcher	0	3,709.17	44,510	0
1258	Casheiring Services Representaive II	12	3,782.11	45,385	544,624
1257	Casheiring Services Representative I	51	3,397.53	40,770	2,079,290
5082	Central Services Technician I	0	2,824.15	33,890	0
5083	Central Services Technician II	1	2,979.23	35,751	35,751
6405	Chief Cook	5	4,282.91	51,395	256,975
5458	Chief Physician II	1	17,134.00	205,608	205,608
5466	Chief Physician II (No Speciality)	0	17,134.00	205,608	0
5480	Chief Physician II M.D.	0	14,677.00	176,124	0
5459	Chief Physician III	1	0.00	0	0
5481	Chief Physician III M.D.	0	15,082.00	180,984	0
1136	Clerk	0	2,290.33	27,484	0
4895	Clinical Laboratory Scientist I	17	5,980.99	71,772	1,220,123
4896	Clinical Laboratory Scientist II	2	6,314.11	75,769	151,539
5357	Clinical Nurse Specialist	6	10,909.94	130,919	785,516
5299	Clinical Nursing Director II	7	13,117.60	157,411	1,101,878
5300	Clinical Nursing Director III	1	14,101.42	169,217	169,217
6053	Combination Truck Driver	14	3,837.87	46,054	644,762
2704	Community Services Assistant, Sheriff	0	2,756.48	33,078	0
6774	Custodian	24	2,550.25	30,603	734,471
6776	Custodian Working Supervisor	2	2,776.59	33,319	66,638
2749	Custody Assistant	1139	4,635.59	55,627	63,359,218
2217	Custody Records Clerk I	5	3,291.67	39,500	197,500
2218	Custody Records Clerk II	203	3,709.17	44,510	9,035,549
4745	Dental Assistant	10	2,879.51	34,554	345,542
4776	Dental Director I	1	17,395.68	208,748	208,748
4767	Dental Specialist	1	10,986.42	131,837	131,837
4763	Dentist	10	9,857.12	118,285	1,182,855
4799	Dietetics Advisor	3	5,154.16	61,850	185,550
4784	Dietitian	2	4,203.52	50,442	100,884
0997	Director, Bureau Operations	0	12,202.35	146,428	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1063	Director, Jail Programs	1	10,484.12	125,809	125,809
8088	Director, Medical Services	1	12,202.35	146,428	146,428
1857	Education Development Administrator	1	9,760.56	117,127	117,127
1759	Epidemiologist	1	6,860.29	82,323	82,323
2298	Evidence & Property Custodian I	66	3,455.70	41,468	2,736,912
2301	Evidence & Property Custodian II	18	4,060.90	48,731	877,155
2303	Evidence & Property Custodian III	2	4,287.36	51,448	102,897
6769	Floor Care Specialist	4	2,824.15	33,890	135,559
4794	Food Services Chief	1	6,482.21	77,786	77,786
4791	Food Services Manager	3	5,604.64	67,256	201,767
6411	Food Services Worker	0	2,358.92	28,307	0
7959	Graphic Artist	1	4,515.27	54,183	54,183
6402	Head Cook	28	3,933.22	47,199	1,321,563
2225	Head Custody Records Clerk	10	5,392.34	64,708	647,081
6423	Head Food Service Worker	9	3,150.74	37,809	340,280
0345	Head Plant Nursery Worker	1	4,438.02	53,256	53,256
7617	Head Sewing Worker	2	3,447.32	41,368	82,736
1416	Health Information Associate	17	4,685.54	56,226	955,850
1409	Health Information Management Supervisor	7	5,513.35	66,160	463,121
1411	Health Information Manager	0	6,314.11	75,769	0
1410	Health Information Mgmt Senior Supervisor	1	5,820.90	69,851	69,851
1418	Health Information Senior Technician	2	5,222.49	62,670	125,340
1417	Health Information Technician	5	4,947.05	59,365	296,823
2591	Information Systems Analyst II	0	6,698.95	80,387	0
2574	Information Technology Manager III	0	11,351.06	136,213	0
6777	Inmate Crew Leader	29	2,824.15	33,890	982,803
6779	Inmate Crew Supervisor	3	3,089.86	37,078	111,235
0343	Institutional Gardening Manager	3	4,438.02	53,256	159,769
6766	Institutional Laborer	4	2,893.58	34,723	138,892
6796	Institutional Services Supervisor	2	3,438.98	41,268	82,535
1138	Intermediate Clerk	42	3,045.11	36,541	1,534,734
6416	Intermediate Food Service Worker	47	2,482.71	29,793	1,400,250
2214	Intermediate Typist-Clerk	114	3,120.06	37,441	4,268,238
6875	Laundry Supervisor I	14	3,489.66	41,876	586,263
6878	Laundry Supervisor II	5	4,101.15	49,214	246,069
6881	Laundry Supervisor III	1	5,078.82	60,946	60,946
6832	Laundry Worker	1	2,296.00	27,552	27,552
2745	Law Enforcement Technician	30	4,199.98	50,400	1,511,994
5104	Licensed Vocational Nurse I	0	3,567.08	42,805	0
2111	Management Secretary V	2	5,946.48	71,358	142,716
4821	Manager, Food Services	1	9,064.42	108,773	108,773
6888	Manager, Laundry Services	1	9,064.42	108,773	108,773
2705FH	Matron	2	20.90	43,647	87,294
1400	Medical Record Technician I	0	3,356.37	40,276	0
1401	Medical Record Technician II	0	3,736.25	44,835	0
1394	Medical Records Director I	0	5,646.43	67,757	0
1389	Medical Records Supervisor I	4	3,885.29	46,624	186,494

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
1390	Medical Records Supervisor II	1	4,182.78	50,193	50,193
2180	Medical Stenographer	1	3,809.89	45,719	45,719
2209	Medical Transcriber Typist	2	3,673.16	44,078	88,156
6049	Medium Truck Driver	6	3,447.32	41,368	248,207
5286	Nurse Manager	20	12,872.00	154,464	3,089,280
5121	Nurse Practitioner	24	10,542.56	126,511	3,036,257
5107	Nursing Assistant, Sheriff	224	4,173.60	50,083	11,218,642
5100	Nursing Attendant II	106	2,659.68	31,916	3,383,110
5214	Nursing Instructor	12	9,898.05	118,777	1,425,319
1228	Operations Assistant I	43	4,011.38	48,137	2,069,871
1229	Operations Assistant II	39	4,983.83	59,806	2,332,431
1230	Operations Assistant III	16	5,707.28	68,487	1,095,797
5595	Orthopedic Technician	2	3,763.60	45,163	90,326
5512	Pharmacist	51	9,131.54	109,579	5,588,504
5501	Pharmacy Helper	3	3,252.07	39,025	117,074
5516	Pharmacy Supervisior I	6	10,718.93	128,627	771,763
5529	Pharmacy Svs Chief II	1	11,122.91	133,475	133,475
5504	Pharmacy Technician	60	3,430.64	41,168	2,470,061
4977	Phlebotomy Technician I	28	3,022.94	36,275	1,015,708
5455-54	Physician Specialist Family Practice	38	17,606.50	211,278	8,028,564
5476-61	Physician Specialist Int Med-Hem/Onc	24	21,872.00	262,464	6,299,136
5477	Physician Specialist, M.D. Internal Medicine	0	12,410.00	148,920	0
5477	Physician Specialist, M.D. Radiology	0	14,214.00	170,568	0
5475	Physician, MD	0	15,794.50	189,534	0
5047	Physician's Assistant	0	8,438.87	101,266	0
7374	Power Equipment Operator	2	5,120.76	61,449	122,898
7433F	Power Equipment Technician	0	5,050.54	60,607	0
2343	Procurement Aide	2	3,515.20	42,182	84,365
2344	Procurement Assistant I	1	3,904.39	46,853	46,853
2346	Procurement Assistant II	2	4,351.39	52,217	104,433
5230	Public Health Nurse	6	9,058.17	108,698	652,188
5798	Radiologic Technologist	22	5,133.35	61,600	1,355,204
5799	Radiologic Technologist - Special Procedures	2	5,418.94	65,027	130,054
5139	Registered Nurse I, Sheriff	326	8,126.92	97,523	31,792,501
5140	Registered Nurse II, Sheriff	258	8,370.73	100,449	25,915,766
5141	Registered Nurse III, Sheriff	67	8,621.85	103,462	6,931,969
5261FH	Relief Nurse	0	47.77	NA	0
2095	Secretary II	0	3,745.37	44,944	0
2098	Secretary V	12	4,405.29	52,863	634,361
2827	Security Assistant	7	2,209.93	26,519	185,634
2828	Security Officer	15	3,503.65	42,044	630,656
6377	Senior Baker	1	3,837.87	46,054	46,054
6386	Senior Butcher	0	4,101.15	49,214	0
1140	Senior Clerk	11	3,430.64	41,168	452,844
6399	Senior Cook	108	3,480.99	41,772	4,511,358
4792	Senior Food Services Manager	2	5,975.99	71,712	143,424
2593	Senior Information Systems Analyst	0	8,132.33	97,588	0

Assignment of Personnel

ITEM/ ORG #	ORG UNIT/ITEM DESCRIPTION	NO. OF POS.	MONTHLY SALARY	ADJUSTED ANNUAL SALARY	TOTAL SALARY
2585	Senior Information Technology Aide	0	4,504.20	54,050	0
2547	Senior IT Technical Support Analyst	0	6,584.26	79,011	0
6836	Senior Laundry Worker	33	2,657.75	31,893	1,052,471
1402	Senior Medical Record Technician	0	3,894.84	46,738	0
2101	Senior Secretary II	1	4,533.81	54,406	54,406
2102	Senior Secretary III		4,786.63	57,440	0
2103	Senior Secretary IV	1	5,053.77	60,645	60,645
2104	Senior Secretary V	5	5,334.86	64,018	320,091
7615	Senior Sewing Worker	1	2,936.02	35,232	35,232
5337	Senior Staff Nurse, Sheriff	0	6,252.12	75,025	0
1752	Senior Statistical Analyst	1	4,922.63	59,072	59,072
2216	Senior Typist-Clerk	34	3,515.20	42,182	1,434,201
2389	Service Unit Materials Manager I	0	5,859.15	70,310	0
1132	Sheriff's Station Clerk I	0	3,276.21	39,314	0
1133	Sheriff's Station Clerk II	12	3,709.17	44,510	534,121
1160	Sign Language Specialist	2	4,934.78	59,217	118,435
4593	Staff Analyst, Health	1	7,479.00	89,748	89,748
8242FH	Student Worker	0	10.32	NA	0
1260	Supervising Cashiering Services Rep.	5	4,213.94	50,567	252,837
4903	Supervising Clinical Laboratory Scientist I	1	6,715.45	80,585	80,585
4904	Supervising Clinical Laboratory Scientist II	1	7,411.79	88,941	88,941
2220	Supervising Custody Records Clerk	17	4,111.28	49,335	838,701
4747	Supervising Dental Assistant	1	3,210.12	38,521	38,521
2304	Supervising Evidence & Prop Custodian	4	4,778.88	57,347	229,386
1403	Supervising Medical Records Technician I	0	4,111.28	49,335	0
1404	Supervising Medical Records Technician II	0	4,329.97	51,960	0
1231	Supervising Operations Assistant I	1	6,578.53	78,942	78,942
1232	Supervising Operations Assistant II	1	7,136.28	85,635	85,635
7377	Supervising Power Equip Operator	1	5,554.36	66,652	66,652
5804	Supervising Radiologic Technologist I	2	5,917.15	71,006	142,012
5810	Supervising Radiologic Technologist II	1	6,579.25	78,951	78,951
1134	Supervising Sheriff Station Clerk	1	4,482.05	53,785	53,785
5340	Supervising Staff Nurse I	89	9,421.33	113,056	10,061,978
2219	Supervising Typist-Clerk	0	3,515.20	42,182	0
8262	Veteran Intern, Hvy Maint Oper Support	0	3,140.42	37,685	0
8598	Vocational Workshop Instuctor	8	4,991.86	59,902	479,218
2329	Warehouse Worker Aide	11	3,267.87	39,214	431,359
2331	Warehouse Worker I	14	3,447.32	41,368	579,150
2332	Warehouse Worker II	12	3,837.87	46,054	552,653
2333	Warehouse Worker III	1	4,050.92	48,611	48,611
2234	Word Processor I	0	3,332.07	39,985	0
2235	Word Processor II	0	3,709.17	44,510	0
	Total Non-Sworn	3841			$249,689,356

Weighted Average Salaries for Special Units

	Adjustment Factor	Custody Assistant	Generalist	Bonus I	Bonus II	Sergeant	Lieutenant	Captain
Weighted Monthly Salary		$4,635.59	$7,274.00	$7,904.00	$9,641.00	$9,583.00	$11,486.00	$14,264.72
Catalina or Arson/Explosives Detail	11.000%		$8,074.14	$8,773.44	$10,701.51	$10,637.13	$12,749.46	
Divers/Emergency Services Detail	5.500%			$8,338.72	$10,171.26	$10,110.07	$12,117.73	
Pilots	5.500%				$10,171.26			
	16.500%					$11,164.20		
	11.000%						$12,749.46	$15,833.84
Observers/Motor Officers	5.500%		$7,674.07			$10,110.07		
Sheriff's Station Jailer	5.500%	$4,890.55						
Manpower Bonus - Catalina								
Sworn	16.500%		$8,474	$9,208	$11,232	$11,164	$13,381	
Non-Sworn	22.000%							

Estimated Weighted Sworn Salaries

ItemNumber/ Title	Salary Component	Adjustment Factor	Adjusted Monthly S&W	Number of Positions	Weighted Monthly Salary	Adjusted Annual Salary
2708 Deputy Sheriff - Generalist	Base Rate		$6,511			
	Salary Increase	5.086%	6,843			
	Top Step Variance	96.1645%	6,580			
	POST Certificate - Basic	6.50%	7,008	2,504	$2,679	
	POST Certificate - Inter.	9.50%	7,205	1,241	1,365	
	POST Certificate - Adv.	12.50%	7,403	1,919	2,169	
	Longevity - 20 years	3.00%	7,625	404	470	
	Longevity - 25 years	4.00%	7,930	339	410	
	Longevity - 30 years	4.00%	8,247	143	180	
	Total				$7,274	$87,288
2708 Deputy Sheriff Bonus I	Base Rate		$6,874			
	Salary Increase	5.086%	7,224			
	Top Step Variance	96.1645%	6,947			
	POST Certificate - Basic	6.50%	7,398	181	$563	
	POST Certificate - Inter.	9.50%	7,607	264	844	
	POST Certificate - Adv.	12.50%	7,815	1,197	3,934	
	Longevity - 20 years	3.00%	8,050	323	1,093	
	Longevity - 25 years	4.00%	8,372	305	1,074	
	Longevity - 30 years	4.00%	8,706	108	395	
	Total				$7,904	$94,848
	Sr Field Training Officer	5.500%				$100,065
	Mr Field Training Officer	11.000%				$105,281
2708 Deputy Sheriff - Bonus II	Base Rate		$8,210			
	Salary Increase	5.086%	8,627			
	Top Step Variance	96.1645%	8,296			
	POST Certificate - Basic	6.50%	8,836	9	$170	
	POST Certificate - Inter.	9.50%	9,085	14	272	
	POST Certificate - Adv.	12.50%	9,333	221	4,417	
	Longevity - 20 years	3.00%	9,613	54	1,112	
	Longevity - 25 years	4.00%	9,998	108	2,312	
	Longevity - 30 years	4.00%	10,398	61	1,358	
	Total				$9,641	$115,692

Estimated Weighted Sworn Salaries

ItemNumber/ Title	Salary Component	Adjustment Factor	Adjusted Monthly S&W	Number of Positions	Weighted Monthly Salary	Adjusted Annual Salary
2717 Sergeant	Base Rate		$8,210			
	Salary Increase	5.086%	8,627			
	Top Step Variance	96.1645%	8,296			
	POST Certificate - Basic	6.50%	8,836	40	$166	
	POST Certificate - Inter.	9.50%	9,085	78	332	
	POST Certificate - Adv.	12.50%	9,333	1,087	4,754	
	Longevity - 20 years	3.00%	9,613	306	1,378	
	Longevity - 25 years	4.00%	9,998	440	2,061	
	Longevity - 30 years	4.00%	10,398	183	892	
	Total				$9,583	$114,996
2719 Lieutenant	Base Rate		$9,755			
	Salary Increase	5.086%	10,252			
	Top Step Variance	96.1645%	9,858			
	POST Certificate - Basic	6.50%	10,499	2	$29	
	POST Certificate - Inter.	9.50%	10,795	8	119	
	POST Certificate - Adv.	12.50%	11,091	369	5,645	
	Longevity - 20 years	3.00%	11,423	70	1,103	
	Longevity - 25 years	4.00%	11,880	173	2,835	
	Longevity - 30 years	4.00%	12,355	103	1,755	
	Total				$11,486	$137,832
2721 Captain	Base Rate		$12,001			
	Salary Increase	5.086%	12,611			
	Top Step Variance	96.1645%	12,128			
	POST Certificate - Basic	6.500%	12,916	1	$92	
	POST Certificate - Inter.	9.500%	13,280	1	95	
	POST Certificate - Adv.	12.500%	13,644	68	6,627	
	Longevity - 20 years	3.00%	14,053	8	803	
	Longevity - 25 years	4.00%	14,615	20	2,088	
	Longevity - 30 years	4.00%	15,200	42	4,560	
	Total				$14,265	$171,177
2723 Commander	Base Rate		$13,542			
	Salary Increase	5.086%	14,231			
	Top Step Variance	96.1645%	13,685			
	POST Certificate - Basic	6.500%	14,575	0	$0	
	POST Certificate - Inter.	9.500%	14,986	0	0	
	POST Certificate - Adv.	12.500%	15,396	28	7,838	
	Longevity - 20 years	3.00%	15,858	0	0	
	Longevity - 25 years	4.00%	16,492	5	1,499	
	Longevity - 30 years	4.00%	17,152	22	6,861	
	Total				$16,198	$194,377

Estimated Weighted Sworn Salaries

ItemNumber/ Title	Salary Component	Adjustment Factor	Adjusted Monthly S&W	Number of Positions	Weighted Monthly Salary	Adjusted Annual Salary
9968 Division Chief	Base Rate		$16,087			
	Salary Increase	5.086%	16,905			
	MAPP Variance	94.6341%	15,998			
	POST Certificate - Inter.	9.500%	17,518	0	$0	
	POST Certificate - Adv.	12.500%	17,998	11	8,999	
	Longevity - 20 years	3.00%	18,538	0	0	
	Longevity - 25 years	4.00%	19,279	1	876	
	Longevity - 30 years	4.00%	20,051	10	9,114	
	Total				$18,989	$227,870
9969 Assistant Sheriff	Base Rate		$18,591			
	Salary Increase	5.086%	19,536			
	MAPP Variance	94.6341%	18,488			
	POST Certificate - Inter.	9.500%	20,244	0	$0	
	POST Certificate - Adv.	12.500%	20,799	3	20,799	
	Longevity - 20 years	3.00%	21,423	0	0	
	Longevity - 25 years	4.00%	22,280	2	2,025	
	Longevity - 30 years	4.00%	23,171	1	1,053	
	Total				$23,878	$286,536
9994 Sheriff	Base Rate		$24,983	1	$24,983	$299,800
2707 Deputy Sheriff Trainee	Salary Increase	5.086%				
	Third Step	$5,242	$5,509	105	5,509	
	Total			105	$5,509	$66,103

Tab 17

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15 months, obtained by combining the period described in subparagraph (f)(1) of this subsection with the next regular cost accounting period. A change in the educational institution's cost accounting period is a change in accounting practices for which an adjustment in the sponsored agreement price may be required.

5. Illustrations

(a) An educational institution allocates indirect expenses for Organized Research on the basis of a modified total direct cost base. In a proposal for a sponsored agreement, it estimates the allocable expenses based solely on the estimated amount of indirect costs allocated to Organized Research and the amount of the modified total direct cost base estimated to be incurred during the 8 months in which performance is scheduled to be commenced and completed. Such a proposal would be in violation of the requirements of this standard that the calculation of the amounts of both the indirect cost pools and the allocation bases be based on the educational institution's cost accounting period.

(b) An educational institution whose cost accounting period is the calendar year, installs a computer service center to begin operations on May 1. The operating expense related to the new service center is expected to be material in amount, will be accumulated in an intermediate cost objective, and will be allocated to the benefitting cost objectives on the basis of measured usage. The total operating expenses of the computer service center for the 8-month part of the cost accounting period may be allocated to the benefitting cost objectives of that same 8-month period.

(c) An educational institution changes its fiscal year from a calendar year to the 12-month period ending May 31. For financial reporting purposes, it has a 5-month transitional "fiscal year." The same 5-month period must be used as the transitional cost accounting period; it may not be combined, because the transitional period would be longer than 15 months. The new fiscal year must be adopted thereafter as its regular cost accounting period. The change in its cost accounting period is a change in accounting practices; adjustments of the sponsored agreement prices may thereafter be required.

(d) Financial reports are prepared on a calendar year basis on a university-wide basis. However, the contracting segment does all internal financial planning, budgeting, and internal reporting on the basis of a twelve month period ended June 30. The contracting parties agree to use the period ended June 30 and they agree to overhead rates on the June 30 basis. They also agree on a technique for prorating fiscal year assignment of the university's central system office expenses between such June 30 periods. This practice is permitted by the standard.

(e) Most financial accounts and sponsored agreement cost records are maintained on the basis of a fiscal year which ends November 30 each year. However, employee vacation allowances are regularly managed on the basis of a "vacation year" which ends September 30 each year. Vacation expenses are estimated uniformly during each "vacation year." Adjustments are made each October to adjust the accrued liability to actual, and the estimating rates are modified to the extent deemed appropriate. This use of a separate annual period for determining the amounts of vacation expense is permitted.

Attachment B to Appendix A—CASB's Disclosure Statement (DS–2) is available on the OMB Web site at *http://www.whitehouse.gov/omb/grants/a21-appx_b.pdf*

Attachment C to Appendix A—Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals is available on the OMB Web site at *http://www.whitehouse.gov/omb/grants/a21-appx_c.pdf*

PARTS 221–224 [RESERVED]

PART 225—COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS (OMB CIRCULAR A–87)

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APPENDIX E TO PART 225—STATE AND LOCAL INDIRECT COST RATE PROPOSALS

AUTHORITY: 31 U.S.C. 503; 31 U.S.C. 1111; 41 U.S.C. 405; Reorganization Plan No. 2 of 1970; E.O. 11541, 35 FR 10737, 3 CFR, 1966–1970, p. 939.

SOURCE: 70 FR 51910, Aug. 31, 2005, unless otherwise noted.

§ 225.5 Purpose.

This part establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units).

§ 225.10 Authority.

This part is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Chief Financial Officers Act of 1990; Reorganization Plan No. 2 of 1970; and Executive Order No. 11541 (''Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President'').

§ 225.15 Background.

As part of the government-wide grant streamlining effort under Public Law 106–107, Federal Financial Award Management Improvement Act of 1999, OMB led an interagency workgroup to simplify and make consistent, to the extent feasible, the various rules used to award Federal grants. An interagency task force was established in 2001 to review existing cost principles for Federal awards to State, local, and Indian tribal governments; colleges and universities; and non-profit organizations. The task force studied ''Selected Items of Cost'' in each of the three cost principles to determine which items of costs could be stated consistently and/or more clearly.

§ 225.20 Policy.

This part establishes principles and standards to provide a uniform approach for determining costs and to promote effective program delivery, efficiency, and better relationships between governmental units and the Federal Government. The principles are for determining allowable costs only. They are not intended to identify the circumstances or to dictate the extent of Federal and governmental unit participation in the financing of a particular Federal award. Provision for profit or other increment above cost is outside the scope of this part.

§ 225.25 Definitions.

Definitions of key terms used in this part are contained in Appendix A to this part, Section B.

§ 225.30 OMB responsibilities.

The Office of Management and Budget (OMB) will review agency regulations and implementation of this part, and will provide policy interpretations and assistance to insure effective and efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented.

§ 225.35 Federal agency responsibilities.

Agencies responsible for administering programs that involve cost reimbursement contracts, grants, and other agreements with governmental units shall issue regulations to implement the provisions of this part and its appendices.

§ 225.40 Effective date of changes.

This part is effective August 31, 2005.

§ 225.45 Relationship to previous issuance.

(a) The guidance in this part previously was issued as OMB Circular A–87. Appendix A to this part contains the guidance that was in Attachment A (general principles) to the OMB circular; appendix B contains the guidance that was in Attachment B (selected items of cost); appendix C contains the information that was in Attachment C (state/local-wide central service cost allocation plans); appendix D contains the guidance that was in Attachment D (public assistance cost allocation plans); and appendix E contains the guidance that was in Attachment E (state and local indirect cost rate proposals).

(b) This part supersedes OMB Circular A–87, as amended May 10, 2004, which superseded Circular A–87, as amended and issued May 4, 1995.

§ 225.50 Policy review date.

This part will have a policy review three years from the date of issuance.

§ 225.55 Information contact.

Further information concerning this part may be obtained by contacting the Office of Federal Financial Management, Financial Standards and Reporting Branch, Office of Management and Budget, Washington, DC 20503, telephone 202–395–3993.

APPENDIX A TO PART 225—GENERAL PRINCIPLES FOR DETERMINING ALLOWABLE COSTS

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General Principles for Determining Allowable Costs

A. *Purpose and Scope*

1. Objectives. This Appendix establishes principles for determining the allowable costs incurred by State, local, and federally-recognized Indian tribal governments (governmental units) under grants, cost reimbursement contracts, and other agreements with the Federal Government (collectively referred to in this appendix and other appendices to 2 CFR part 225 as "Federal awards"). The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal or governmental unit participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. Provision for profit or other increment above cost is outside the scope of 2 CFR part 225.

2. Policy guides.

a. The application of these principles is based on the fundamental premises that:

(1) Governmental units are responsible for the efficient and effective administration of Federal awards through the application of sound management practices.

(2) Governmental units assume responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

(3) Each governmental unit, in recognition of its own unique combination of staff, facilities, and experience, will have the primary responsibility for employing whatever form of organization and management techniques may be necessary to assure proper and efficient administration of Federal awards.

b. Federal agencies should work with States or localities which wish to test alternative mechanisms for paying costs for administering Federal programs. The Office of Management and Budget (OMB) encourages Federal agencies to test fee-for-service alternatives as a replacement for current cost-reimbursement payment methods in response to the National Performance Review's (NPR) recommendation. The NPR recommended the fee-for-service approach to reduce the burden associated with maintaining systems for charging administrative costs to Federal programs and preparing and approving cost allocation plans. This approach should also increase incentives for administrative efficiencies and improve outcomes.

3. Application.

a. These principles will be applied by all Federal agencies in determining costs incurred by governmental units under Federal awards (including subawards) except those with (1) publicly-financed educational institutions subject to, 2 CFR part 220, Cost Principles for Educational Institutions (OMB Circular A–21), and (2) programs administered

by publicly-owned hospitals and other providers of medical care that are subject to requirements promulgated by the sponsoring Federal agencies. However, 2 CFR part 225 does apply to all central service and department/agency costs that are allocated or billed to those educational institutions, hospitals, and other providers of medical care or services by other State and local government departments and agencies.

b. All subawards are subject to those Federal cost principles applicable to the particular organization concerned. Thus, if a subaward is to a governmental unit (other than a college, university or hospital), 2 CFR part 225 shall apply; if a subaward is to a commercial organization, the cost principles applicable to commercial organizations shall apply; if a subaward is to a college or university, 2 CFR part 220 (Circular A–21) shall apply; if a subaward is to a hospital, the cost principles used by the Federal awarding agency for awards to hospitals shall apply, subject to the provisions of subsection A.3.a. of this Appendix; if a subaward is to some other non-profit organization, 2 CFR part 230, Cost Principles for Non-Profit Organizations (Circular A–122), shall apply.

c. These principles shall be used as a guide in the pricing of fixed price arrangements where costs are used in determining the appropriate price.

d. Where a Federal contract awarded to a governmental unit incorporates a Cost Accounting Standards (CAS) clause, the requirements of that clause shall apply. In such cases, the governmental unit and the cognizant Federal agency shall establish an appropriate advance agreement on how the governmental unit will comply with applicable CAS requirements when estimating, accumulating and reporting costs under CAS-covered contracts. The agreement shall indicate that 2 CFR part 225 (OMB Circular A–87) requirements will be applied to other Federal awards. In all cases, only one set of records needs to be maintained by the governmental unit.

e. Conditional exemptions.

(1) OMB authorizes conditional exemption from OMB administrative requirements and cost principles for certain Federal programs with statutorily-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the Executive department or establishment. A Federal agency shall consult with OMB during its consideration of whether to grant such an exemption.

(2) To promote efficiency in State and local program administration, when Federal non-entitlement programs with common purposes have specific statutorily-authorized consolidated planning and consolidated administrative funding and where most of the State agency's resources come from non-Federal sources, Federal agencies may exempt these covered State-administered, non-entitlement grant programs from certain OMB grants management requirements. The exemptions would be from all but the allocability of costs provisions of Appendix A subsection C.3 of 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87); Appendix A, Section C.4 of 2 CFR 220, Cost Principles for Educational Institutions (Circular A–21); Appendix A, subsection A.4 of 2 CFR 230 Cost Principles for Non-Profit Organizations (Circular A–122); and from all of the administrative requirements provisions of 2 CFR part 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (Circular A–110), and the agencies' grants management common rule.

(3) When a Federal agency provides this flexibility, as a prerequisite to a State's exercising this option, a State must adopt its own written fiscal and administrative requirements for expending and accounting for all funds, which are consistent with the provisions of 2 CFR part 225 (OMB Circular A–87), and extend such policies to all subrecipients. These fiscal and administrative requirements must be sufficiently specific to ensure that: Funds are used in compliance with all applicable Federal statutory and regulatory provisions, costs are reasonable and necessary for operating these programs, and funds are not used for general expenses required to carry out other responsibilities of a State or its subrecipients.

B. *Definitions*

1. "Approval or authorization of the awarding or cognizant Federal agency" means documentation evidencing consent prior to incurring a specific cost. If such costs are specifically identified in a Federal award document, approval of the document constitutes approval of the costs. If the costs are covered by a State/local-wide cost allocation plan or an indirect cost proposal, approval of the plan constitutes the approval.

2. "Award" means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.

3. "Awarding agency" means (a) with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and (b) with respect to a subaward, the party that awarded the subaward.

4. "Central service cost allocation plan" means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

5. "Claim" means a written demand or written assertion by the governmental unit or grantor seeking, as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of award terms, or other relief arising under or relating to the award. A voucher, invoice or other routine request for payment that is not a dispute when submitted is not a claim. Appeals, such as those filed by a governmental unit in response to questioned audit costs, are not considered claims until a final management decision is made by the Federal awarding agency.

6. "Cognizant agency" means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under 2 CFR part 225 on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies.

7. "Common Rule" means the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; Final Rule" originally issued at 53 FR 8034–8103 (March 11, 1988). Other common rules will be referred to by their specific titles.

8. "Contract" means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to): Awards and notices of awards; job orders or task orders issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and, bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301 *et seq.*

9. "Cost" means an amount as determined on a cash, accrual, or other basis acceptable to the Federal awarding or cognizant agency. It does not include transfers to a general or similar fund.

10. "Cost allocation plan" means central service cost allocation plan, public assistance cost allocation plan, and indirect cost rate proposal. Each of these terms is further defined in this section.

11. "Cost objective" means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

12. "Federally-recognized Indian tribal government" means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any native village as defined in Section 3 of the Alaska Native Claims Settlement Act, 85 Stat. 688) certified by the Secretary of the Interior as eligible for the special programs and services provided through the Bureau of Indian Affairs.

13. "Governmental unit" means the entire State, local, or federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award.

14. "Grantee department or agency" means the component of a State, local, or federally-recognized Indian tribal government which is responsible for the performance or administration of all or some part of a Federal award.

15. "Indirect cost rate proposal" means the documentation prepared by a governmental unit or component thereof to substantiate its request for the establishment of an indirect cost rate as described in Appendix E of 2 CFR part 225.

16. "Local government" means a county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (whether or not incorporated as a nonprofit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government.

17. "Public assistance cost allocation plan" means a narrative description of the procedures that will be used in identifying, measuring and allocating all administrative costs to all of the programs administered or supervised by State public assistance agencies as described in Appendix D of 2 CFR part 225.

18. "State" means any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments.

C. *Basic Guidelines*

1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.

b. Be allocable to Federal awards under the provisions of 2 CFR part 225.

c. Be authorized or not prohibited under State or local laws or regulations.

d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.

e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.

f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a

direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

g. Except as otherwise provided for in 2 CFR part 225, be determined in accordance with generally accepted accounting principles.

h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.

i. Be the net of all applicable credits.

j. Be adequately documented.

2. Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally-funded. In determining reasonableness of a given cost, consideration shall be given to:

a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.

b. The restraints or requirements imposed by such factors as: Sound business practices; arm's-length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.

c. Market prices for comparable goods or services.

d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.

e. Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.

3. Allocable costs.

a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

b. All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.

c. Any cost allocable to a particular Federal award or cost objective under the principles provided for in 2 CFR part 225 may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.

d. Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required as described in Appendices C, D, and E to this part.

4. Applicable credits.

a. Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: Purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

b. In some instances, the amounts received from the Federal Government to finance activities or service operations of the governmental unit should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to Federal awards. (See Appendix B to this part, item 11, "Depreciation and use allowances," for areas of potential application in the matter of Federal financing of activities.)

D. *Composition of Cost*

1. Total cost. The total cost of Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits.

2. Classification of costs. There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. Guidelines for determining direct and indirect costs charged to Federal awards are provided in the sections that follow.

E. *Direct Costs*

1. General. Direct costs are those that can be identified specifically with a particular final cost objective.

2. Application. Typical direct costs chargeable to Federal awards are:

a. Compensation of employees for the time devoted and identified specifically to the performance of those awards.

b. Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.

c. Equipment and other approved capital expenditures.

d. Travel expenses incurred specifically to carry out the award.

3. Minor items. Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.

F. *Indirect Costs*

1. General. Indirect costs are those: Incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

2. Cost allocation plans and indirect cost proposals. Requirements for development and submission of cost allocation plans and indirect cost rate proposals are contained in Appendices C, D, and E to this part.

3. Limitation on indirect or administrative costs.

a. In addition to restrictions contained in 2 CFR part 225, there may be laws that further limit the amount of administrative or indirect cost allowed.

b. Amounts not recoverable as indirect costs or administrative costs under one Federal award may not be shifted to another Federal award, unless specifically authorized by Federal legislation or regulation.

G. Interagency Services. The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rate share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix C to this part.

H. Required Certifications. Each cost allocation plan or indirect cost rate proposal required by Appendices C and E to this part must comply with the following:

1. No proposal to establish a cost allocation plan or an indirect cost rate, whether submitted to a Federal cognizant agency or maintained on file by the governmental unit, shall be acceptable unless such costs have been certified by the governmental unit using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices C and E to this part. The certificate must be signed on behalf of the governmental unit by an individual at a level no lower than chief financial officer of the governmental unit that submits the proposal or component covered by the proposal.

2. No cost allocation plan or indirect cost rate shall be approved by the Federal Government unless the plan or rate proposal has been certified. Where it is necessary to establish a cost allocation plan or an indirect cost rate and the governmental unit has not submitted a certified proposal for establishing such a plan or rate in accordance with the requirements, the Federal Government may either disallow all indirect costs or unilaterally establish such a plan or rate. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant Federal agency and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because of failure of the governmental unit to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

APPENDIX B TO PART 225—SELECTED ITEMS OF COST

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Sections 1 through 43 provide principles to be applied in establishing the allowability or unallowability of certain items of cost. These principles apply whether a cost is treated as direct or indirect. A cost is allowable for Federal reimbursement only to the extent of benefits received by Federal awards and its conformance with the general policies and principles stated in Appendix A to this part. Failure to mention a particular item of cost in these sections is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment or standards provided for similar or related items of cost.

1. *Advertising and public relations costs.*

a. The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

b. The term public relations includes community relations and means those activities dedicated to maintaining the image of the governmental unit or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

c. The only allowable advertising costs are those which are solely for:

(1) The recruitment of personnel required for the performance by the governmental unit of obligations arising under a Federal award;

(2) The procurement of goods and services for the performance of a Federal award;

(3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when governmental units are reimbursed for disposal costs at a predetermined amount; or

(4) Other specific purposes necessary to meet the requirements of the Federal award.

d. The only allowable public relations costs are:

(1) Costs specifically required by the Federal award;

(2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards (these costs are considered necessary as part of the outreach effort for the Federal award); or

(3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary keep the public informed on matters of public concern, such as notices of Federal contract/grant awards, financial matters, etc.

e. Costs identified in subsections c and d if incurred for more than one Federal award or for both sponsored work and other work of the governmental unit, are allowable to the extent that the principles in Appendix A to this part, sections E. ("Direct Costs") and F. ("Indirect Costs") are observed.

f. Unallowable advertising and public relations costs include the following:

(1) All advertising and public relations costs other than as specified in subsections 1.c, d, and e of this appendix;

(2) Costs of meetings, conventions, convocations, or other events related to other activities of the governmental unit, including:

(a) Costs of displays, demonstrations, and exhibits;

(b) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and

(c) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;

(3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;

(4) Costs of advertising and public relations designed solely to promote the governmental unit.

2. *Advisory councils.* Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the Federal awarding agency or as an indirect cost where allocable to Federal awards.

3. *Alcoholic beverages.* Costs of alcoholic beverages are unallowable.

4. *Audit costs and related services.*

a. The costs of audits required by , and performed in accordance with, the Single Audit Act, as implemented by Circular A–133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Also see 31 U.S.C. 7505(b) and section 230 ("Audit Costs") of Circular A–133.

b. Other audit costs are allowable if included in a cost allocation plan or indirect

cost proposal, or if specifically approved by the awarding agency as a direct cost to an award.

c. The cost of agreed-upon procedures engagements to monitor subrecipients who are exempted from A–133 under section 200(d) are allowable, subject to the conditions listed in A–133, section 230 (b)(2).

5. *Bad debts.* Bad debts, including losses (whether actual or estimated) arising from uncollectible accounts and other claims, related collection costs, and related legal costs, are unallowable.

6. *Bonding costs.*

a. Bonding costs arise when the Federal Government requires assurance against financial loss to itself or others by reason of the act or default of the governmental unit. They arise also in instances where the governmental unit requires similar assurance. Included are such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds.

b. Costs of bonding required pursuant to the terms of the award are allowable.

c. Costs of bonding required by the governmental unit in the general conduct of its operations are allowable to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

7. *Communication costs.* Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like are allowable.

8. *Compensation for personal services.*

a. General. Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of this and other appendices under 2 CFR Part 225, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established policy of the governmental unit consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a governmental unit's laws and rules and meets merit system or other requirements required by Federal law, where applicable; and

(3) Is determined and supported as provided in subsection h.

b. Reasonableness. Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the governmental unit. In cases where the kinds of employees required for Federal awards are not found in the other activities of the governmental unit, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the employing government competes for the kind of employees involved. Compensation surveys providing data representative of the labor market involved will be an acceptable basis for evaluating reasonableness.

c. Unallowable costs. Costs which are unallowable under other sections of these principles shall not be allowable under this section solely on the basis that they constitute personnel compensation.

d. Fringe benefits.

(1) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable to the extent that the benefits are reasonable and are required by law, governmental unit-employee agreement, or an established policy of the governmental unit.

(2) The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, holidays, court leave, military leave, and other similar benefits, are allowable if: They are provided under established written leave policies; the costs are equitably allocated to all related activities, including Federal awards; and, the accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the governmental unit.

(3) When a governmental unit uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component.

(4) The accrual basis may be only used for those types of leave for which a liability as defined by Generally Accepted Accounting Principles (GAAP) exists when the leave is earned. When a governmental unit uses the accrual basis of accounting, in accordance with GAAP, allowable leave costs are the lesser of the amount accrued or funded.

(5) The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in section 22, Insurance and indemnification); pension plan costs (see subsection e.); and other similar

benefits are allowable, provided such benefits are granted under established written policies. Such benefits, whether treated as indirect costs or as direct costs, shall be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities.

e. Pension plan costs. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit.

(1) For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) Pension costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursement and the governmental unit's contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the pension fund.

(3) Amounts funded by the governmental unit in excess of the actuarially determined amount for a fiscal year may be used as the governmental unit's contribution in future periods.

(4) When a governmental unit converts to an acceptable actuarial cost method, as defined by GAAP, and funds pension costs in accordance with this method, the unfunded liability at the time of conversion shall be allowable if amortized over a period of years in accordance with GAAP.

(5) The Federal Government shall receive an equitable share of any previously allowed pension costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

f. Post-retirement health benefits. Post-retirement health benefits (PRHB) refers to costs of health insurance or health services not included in a pension plan covered by subsection 8.e. of this appendix for retirees and their spouses, dependents, and survivors. PRHB costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written polices of the governmental unit.

(1) For PRHB financed on a pay as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) PRHB costs calculated using an actuarial cost method recognized by GAAP are allowable if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursements and the governmental unit's contributions to the PRHB fund. Adjustments may be made by cash refund, reduction in current year's PRHB costs, or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the PRHB fund.

(3) Amounts funded in excess of the actuarially determined amount for a fiscal year may be used as the government's contribution in a future period.

(4) When a governmental unit converts to an acceptable actuarial cost method and funds PRHB costs in accordance with this method, the initial unfunded liability attributable to prior years shall be allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the cognizant agency.

(5) To be allowable in the current year, the PRHB costs must be paid either to:

(a) An insurer or other benefit provider as current year costs or premiums, or

(b) An insurer or trustee to maintain a trust fund or reserve for the sole purpose of providing post-retirement benefits to retirees and other beneficiaries.

(6) The Federal Government shall receive an equitable share of any amounts of previously allowed post-retirement benefit costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

g. Severance pay.

(1) Payments in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that, in each case, they are required by law, employer-employee agreement, or established written policy.

(2) Severance payments (but not accruals) associated with normal turnover are allowable. Such payments shall be allocated to all activities of the governmental unit as an indirect cost.

(3) Abnormal or mass severance pay will be considered on a case-by-case basis and is allowable only if approved by the cognizant Federal agency.

h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation.

(1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.

(2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5) of this appendix unless a statistical sampling system (see subsection 8.h.(6) of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

(a) More than one Federal award,

(b) A Federal award and a non-Federal award,

(c) An indirect cost activity and a direct cost activity,

(d) Two or more indirect activities which are allocated using different allocation bases, or

(e) An unallowable activity and a direct or indirect cost activity.

(5) Personnel activity reports or equivalent documentation must meet the following standards:

(a) They must reflect an after-the-fact distribution of the actual activity of each employee,

(b) They must account for the total activity for which each employee is compensated,

(c) They must be prepared at least monthly and must coincide with one or more pay periods, and

(d) They must be signed by the employee.

(e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:

(i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;

(ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

(6) Substitute systems for allocating salaries and wages to Federal awards may be used in place of activity reports. These systems are subject to approval if required by the cognizant agency. Such systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort.

(a) Substitute systems which use sampling methods (primarily for Temporary Assistance to Needy Families (TANF), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:

(i) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in subsection 8.h.(6)(c) of this appendix;

(ii) The entire time period involved must be covered by the sample; and

(iii) The results must be statistically valid and applied to the period being sampled.

(b) Allocating charges for the sampled employees' supervisors, clerical and support staffs, based on the results of the sampled employees, will be acceptable.

(c) Less than full compliance with the statistical sampling standards noted in subsection 8.h.(6)(a) of this appendix may be accepted by the cognizant agency if it concludes that the amounts to be allocated to Federal awards will be minimal, or if it concludes that the system proposed by the governmental unit will result in lower costs to Federal awards than a system which complies with the standards.

(7) Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards must be supported in the same manner as those claimed as allowable costs under Federal awards.

i. Donated services.

(1) Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements

in accordance with the provisions of the Common Rule.

(2) The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs.

(3) To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

9. *Contingency provisions.* Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable. The term "contingency reserve" excludes self-insurance reserves (see section 22.c. of this appendix), pension plan reserves (see section 8.e.), and post-retirement health and other benefit reserves (section 8.f.) computed using acceptable actuarial cost methods.

10. *Defense and prosecution of criminal and civil proceedings, and claims.*

a. The following costs are unallowable for contracts covered by 10 U.S.C. 2324(k), "Allowable costs under defense contracts."

(1) Costs incurred in defense of any civil or criminal fraud proceeding or similar proceeding (including filing of false certification brought by the United States where the contractor is found liable or has pleaded nolo contendere to a charge of fraud or similar proceeding (including filing of a false certification).

(2) Costs incurred by a contractor in connection with any criminal, civil or administrative proceedings commenced by the United States or a State to the extent provided in 10 U.S.C. 2324(k).

b. Legal expenses required in the administration of Federal programs are allowable. Legal expenses for prosecution of claims against the Federal Government are unallowable.

11. *Depreciation and use allowances.*

a. Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (*e.g.*, buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.

b. The computation of depreciation or use allowances shall be based on the acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same State shall not be considered unrelated third parties for this purpose.

c. The computation of depreciation or use allowances will exclude:

(1) The cost of land;

(2) Any portion of the cost of buildings and equipment borne by or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and

(3) Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.

d. Where the depreciation method is followed, the following general criteria apply:

(1) The period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

(2) Depreciation methods once used shall not be changed unless approved by the Federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at time of donation.

e. When the depreciation method is used for buildings, a building's shell may be segregated from the major component of the building (*e.g.*, plumbing system, heating, and air conditioning system, etc.) and each major component depreciated over its estimated useful life, or the entire building (*i.e.*, the shell and all components) may be treated as a single asset and depreciated over a single useful life.

f. Where the use allowance method is followed, the following general criteria apply:

(1) The use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and

sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs.

(2) The use allowance for equipment will be computed at an annual rate not exceeding 6⅔ percent of acquisition cost.

(3) When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (*e.g.*, plumbing system, heating and air condition, etc.) cannot be segregated from the building's shell. The two percent limitation, however, need not be applied to equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes (*e.g.*, dentist chairs and dental treatment units, counters, laboratory benches bolted to the floor, dishwashers, modular furniture, carpeting, etc.). Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or extensive alterations or repairs, to the building or the equipment. Equipment that meets these criteria will be subject to the 6⅔ percent equipment use allowance limitation.

g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated, after taking into consideration the amount of depreciation previously charged to the government, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.

h. Charges for use allowances or depreciation must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Governmental units will manage equipment in accordance with State laws and procedures. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.

12. *Donations and contributions.*

a. Contributions or donations rendered. Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of the recipient, are unallowable.

b. Donated services received:

(1) Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with the Federal Grants Management Common Rule.

(2) The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs.

(3) To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

13. *Employee morale, health, and welfare costs.*

a. The costs of employee information publications, health or first-aid clinics and/or infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the governmental unit's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance are allowable.

b. Such costs will be equitably apportioned to all activities of the governmental unit. Income generated from any of these activities will be offset against expenses.

14. *Entertainment.* Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

15. *Equipment and other capital expenditures.*

a. For purposes of this subsection 15, the following definitions apply:

(1) "Capital Expenditures" means expenditures for the acquisition cost of capital assets (equipment, buildings, land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the governmental unit's regular accounting practices.

(2) "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or $5000.

(3) "Special purpose equipment" means equipment which is used only for research,

medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

(4) "General purpose equipment" means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.

b. The following rules of allowability shall apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $5000 or more have the prior approval of the awarding agency.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior approval of the awarding agency.

(4) When approved as a direct charge pursuant to section 15.b(1), (2), and (3)of this appendix, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the awarding agency. In addition, Federal awarding agencies are authorized at their option to waive or delegate the prior approval requirement.

(5) Equipment and other capital expenditures are unallowable as indirect costs. However, see section 11 of this appendix, Depreciation and use allowance, for rules on the allowability of use allowances or depreciation on buildings, capital improvements, and equipment. Also, see section 37 of this appendix, Rental costs, concerning the allowability of rental costs for land, buildings, and equipment.

(6) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable use allowances or depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency.

(7) When replacing equipment purchased in whole or in part with Federal funds, the governmental unit may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

16. *Fines and penalties.* Fines, penalties, damages, and other settlements resulting from violations (or alleged violations) of, or failure of the governmental unit to comply with, Federal, State, local, or Indian tribal laws and regulations are unallowable except when incurred as a result of compliance with specific provisions of the Federal award or written instructions by the awarding agency authorizing in advance such payments.

17. *Fund raising and investment management costs.*

a. Costs of organized fund raising, including financial campaigns, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable, regardless of the purpose for which the funds will be used.

b. Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable. However, such costs associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this and other appendices of 2 CFR part 225 are allowable.

c. Fund raising and investment activities shall be allocated an appropriate share of indirect costs under the conditions described in subsection C.3.b. of Appendix A to this part.

18. *Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs.*

a. (1) Gains and losses on the sale, retirement, or other disposition of depreciable property shall be included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate asset cost grouping(s) shall be the difference between the amount realized on the property and the undepreciated basis of the property.

(2) Gains and losses on the disposition of depreciable property shall not be recognized as a separate credit or charge under the following conditions:

(a) The gain or loss is processed through a depreciation account and is reflected in the depreciation allowable under sections 11 and 15 of this appendix.

(b) The property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item.

(c) A loss results from the failure to maintain permissible insurance, except as otherwise provided in subsection 22.d of this appendix.

(d) Compensation for the use of the property was provided through use allowances in lieu of depreciation.

b. Substantial relocation of Federal awards from a facility where the Federal Government participated in the financing to another facility prior to the expiration of the useful life of the financed facility requires Federal agency approval. The extent of the

relocation, the amount of the Federal participation in the financing, and the depreciation charged to date may require negotiation of space charges for Federal awards.

c. Gains or losses of any nature arising from the sale or exchange of property other than the property covered in subsection 18.a. of this appendix, *e.g.*, land or included in the fair market value used in any adjustment resulting from a relocation of Federal awards covered in subsection b. shall be excluded in computing Federal award costs.

19. *General government expenses.*

a. The general costs of government are unallowable (except as provided in section 43 of this appendix, Travel costs). These include:

(1) Salaries and expenses of the Office of the Governor of a State or the chief executive of a political subdivision or the chief executive of federally-recognized Indian tribal government;

(2) Salaries and other expenses of a State legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judiciary branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by program statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

b. For federally-recognized Indian tribal governments and Councils Of Governments (COGs), the portion of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his staff is allowable.

20. *Goods or services for personal use.* Costs of goods or services for personal use of the governmental unit's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.

21. *Idle facilities and idle capacity.*

As used in this section the following terms have the meanings set forth below:

(1) "Facilities" means land and buildings or any portion thereof, equipment individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the governmental unit.

(2) "Idle facilities" means completely unused facilities that are excess to the governmental unit's current needs.

(3) "Idle capacity" means the unused capacity of partially used facilities. It is the difference between: that which a facility could achieve under 100 percent operating time on a one-shift basis less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays; and the extent to which the facility was actually used to meet demands during the accounting period. A multi-shift basis should be used if it can be shown that this amount of usage would normally be expected for the type of facility involved.

(4) "Cost of idle facilities or idle capacity" means costs such as maintenance, repair, housing, rent, and other related costs, e.g., insurance, interest, property taxes and depreciation or use allowances.

b. The costs of idle facilities are unallowable except to the extent that:

(1) They are necessary to meet fluctuations in workload; or

(2) Although not necessary to meet fluctuations in workload, they were necessary when acquired and are now idle because of changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen. Under the exception stated in this subsection, costs of idle facilities are allowable for a reasonable period of time, ordinarily not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities.

c. The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period. Such costs are allowable, provided that the capacity is reasonably anticipated to be necessary or was originally reasonable and is not subject to reduction or elimination by use on other Federal awards, subletting, renting, or sale, in accordance with sound business, economic, or security practices. Widespread idle capacity throughout an entire facility or among a group of assets having substantially the same function may be considered idle facilities.

22. *Insurance and indemnification.*

a. Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable.

b. Costs of other insurance in connection with the general conduct of activities are allowable subject to the following limitations:

(1) Types and extent and cost of coverage are in accordance with the governmental unit's policy and sound business practice.

(2) Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property are unallowable except to the extent that the awarding agency has specifically required or approved such costs.

c. Actual losses which could have been covered by permissible insurance (through a self-insurance program or otherwise) are unallowable, unless expressly provided for in the Federal award or as described below.

However, the Federal Government will participate in actual losses of a self insurance fund that are in excess of reserves. Costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.

d. Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

e. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., subsection 8.f. for post retirement health benefits), are allowable in the year of payment provided the governmental unit follows a consistent costing policy and they are allocated as a general administrative expense to all activities of the governmental unit.

f. Insurance refunds shall be credited against insurance costs in the year the refund is received.

g. Indemnification includes securing the governmental unit against liabilities to third persons and other losses not compensated by insurance or otherwise. The Federal Government is obligated to indemnify the governmental unit only to the extent expressly provided for in the Federal award, except as provided in subsection 22.d of this appendix.

h. Costs of commercial insurance that protects against the costs of the contractor for correction of the contractor's own defects in materials or workmanship are unallowable.

23. *Interest.*

a. Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable except as specifically provided in subsection b. or authorized by Federal legislation.

b. Financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in section 23.b.(1) through (4) of this appendix. Financing costs (including interest) paid or incurred on or after September 1, 1995 for land or associated with otherwise allowable costs of equipment is allowable, subject to the conditions in section 23.b. (1) through (4) of this appendix.

(1) The financing is provided (from other than tax or user fee sources) by a bona fide third party external to the governmental unit;

(2) The assets are used in support of Federal awards;

(3) Earnings on debt service reserve funds or interest earned on borrowed funds pending payment of the construction or acquisition costs are used to offset the current period's cost or the capitalized interest, as appropriate. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.

(4) For debt arrangements over $1 million, unless the governmental unit makes an initial equity contribution to the asset purchase of 25 percent or more, the governmental unit shall reduce claims for interest cost by an amount equal to imputed interest earnings on excess cash flow, which is to be calculated as follows. Annually, non-Federal

entities shall prepare a cumulative (from the inception of the project) report of monthly cash flows that includes inflows and outflows, regardless of the funding source. Inflows consist of depreciation expense, amortization of capitalized construction interest, and annual interest cost. For cash flow calculations, the annual inflow figures shall be divided by the number of months in the year (i.e., usually 12) that the building is in service for monthly amounts. Outflows consist of initial equity contributions, debt principal payments (less the pro rata share attributable to the unallowable costs of land) and interest payments. Where cumulative inflows exceed cumulative outflows, interest shall be calculated on the excess inflows for that period and be treated as a reduction to allowable interest cost. The rate of interest to be used to compute earnings on excess cash flows shall be the three-month Treasury bill closing rate as of the last business day of that month.

(5) Interest attributable to fully depreciated assets is unallowable.

24. *Lobbying.*

a. General. The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost. Lobbying with respect to certain grants, contracts, cooperative agreements, and loans shall be governed by the common rule, "New Restrictions on Lobbying" (see Section J.24 of Appendix A to 2 CFR part 220), including definitions, and the Office of Management and Budget "Government-wide Guidance for New Restrictions on Lobbying" and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), and 57 FR 1772 (January 15, 1992), respectively.

b. Executive lobbying costs. Costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the Executive Branch of the Federal Government to give consideration or to act regarding a sponsored agreement or a regulatory matter are unallowable. Improper influence means any influence that induces or tends to induce a Federal employee or officer to give consideration or to act regarding a federally-sponsored agreement or regulatory matter on any basis other than the merits of the matter.

25. *Maintenance, operations, and repairs.* Unless prohibited by law, the cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations, and the like are allowable to the extent that they: keep property (including Federal property, unless otherwise provided for) in an efficient operating condition, do not add to the permanent value of property or appreciably prolong its intended life, and are not otherwise included in rental or other charges for space. Costs which add to the permanent value of property or appreciably prolong its intended life shall be treated as capital expenditures (see sections 11 and 15 of this appendix).

26. *Materials and supplies costs.*

a. Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable.

b. Purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.

c. Only materials and supplies actually used for the performance of a Federal award may be charged as direct costs.

d. Where federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge.

27. *Meetings and conferences.* Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. But see section 14, Entertainment costs, of this appendix.

28. *Memberships, subscriptions, and professional activity costs.*

a. Costs of the governmental unit's memberships in business, technical, and professional organizations are allowable.

b. Costs of the governmental unit's subscriptions to business, professional, and technical periodicals are allowable.

c. Costs of membership in civic and community, social organizations are allowable as a direct cost with the approval of the Federal awarding agency.

d. Costs of membership in organizations substantially engaged in lobbying are unallowable.

29. *Patent costs.*

a. The following costs relating to patent and copyright matters are allowable: cost of preparing disclosures, reports, and other documents required by the Federal award and of searching the art to the extent necessary to make such disclosures; cost of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal Government to be conveyed to the Federal Government; and general counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee agreements (but see sections 32, Professional service costs, and 38, Royalties and

other costs for use of patents and copyrights, of this appendix).

b. The following costs related to patent and copyright matter are unallowable: Cost of preparing disclosures, reports, and other documents and of searching the art to the extent necessary to make disclosures not required by the award; costs in connection with filing and prosecuting any foreign patent application; or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal Government (but see section 38, Royalties and other costs for use of patents and copyrights, of this appendix).

30. *Plant and homeland security costs.* Necessary and reasonable expenses incurred for routine and homeland security to protect facilities, personnel, and work products are allowable. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; contractual security services; consultants; etc. Capital expenditures for homeland and plant security purposes are subject to section 15, Equipment and other capital expenditures, of this appendix.

31. *Pre-award costs.* Pre-award costs are those incurred prior to the effective date of the award directly pursuant to the negotiation and in anticipation of the award where such costs are necessary to comply with the proposed delivery schedule or period of performance. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the award and only with the written approval of the awarding agency.

32. *Professional service costs.*

a. Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the governmental unit, are allowable, subject to subparagraphs b and c when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal Government. In addition, legal and related services are limited under section 10 of this appendix.

b. In determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative. However, the following factors are relevant:

(1) The nature and scope of the service rendered in relation to the service required.

(2) The necessity of contracting for the service, considering the governmental unit's capability in the particular area.

(3) The past pattern of such costs, particularly in the years prior to Federal awards.

(4) The impact of Federal awards on the governmental unit's business (*i.e.*, what new problems have arisen).

(5) Whether the proportion of Federal work to the governmental unit's total business is such as to influence the governmental unit in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under Federal grants and contracts.

(6) Whether the service can be performed more economically by direct employment rather than contracting.

(7) The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-Federal awards.

(8) Adequacy of the contractual agreement for the service (*e.g.*, description of the service, estimate of time required, rate of compensation, and termination provisions).

c. In addition to the factors in subparagraph b, retainer fees to be allowable must be supported by available or rendered evidence of bona fide services available or rendered.

33. *Proposal costs.* Costs of preparing proposals for potential Federal awards are allowable. Proposal costs should normally be treated as indirect costs and should be allocated to all activities of the governmental unit utilizing the cost allocation plan and indirect cost rate proposal. However, proposal costs may be charged directly to Federal awards with the prior approval of the Federal awarding agency.

34. *Publication and printing costs.*

a. Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling. Publication costs also include page charges in professional publications.

b. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the governmental unit.

c. Page charges for professional journal publications are allowable as a necessary part of research costs where:

(1) The research papers report work supported by the Federal Government; and

(2) The charges are levied impartially on all research papers published by the journal, whether or not by federally-sponsored authors.

35. *Rearrangement and alteration costs.* Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable. Special arrangements and alterations costs incurred specifically for a Federal award are allowable with the prior approval of the Federal awarding agency.

36. *Reconversion costs.* Costs incurred in the restoration or rehabilitation of the governmental unit's facilities to approximately the same condition existing immediately prior to commencement of Federal awards, less costs related to normal wear and tear, are allowable.

37. *Rental costs of buildings and equipment.*

a. Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.

b. Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the governmental unit continued to own the property. This amount would include expenses such as depreciation or use allowance, maintenance, taxes, and insurance.

c. Rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in section 37.b of this appendix) that would be allowed had title to the property vested in the governmental unit. For this purpose, a less-than-arm's-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between divisions of a governmental unit; governmental units under common control through common officers, directors, or members; and a governmental unit and a director, trustee, officer, or key employee of the governmental unit or his immediate family, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, a governmental unit may establish a separate corporation for the sole purpose of owning property and leasing it back to the governmental unit.

d. Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount (as explained in subsection 37.b of this appendix) that would be allowed had the governmental unit purchased the property on the date the lease agreement was executed. The provisions of Financial Accounting Standards Board Statement 13, Accounting for Leases, shall be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in section 23 of this appendix. Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the governmental unit purchased the facility.

38. *Royalties and other costs for the use of patents.*

a. Royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto, necessary for the proper performance of the award are allowable unless:

(1) The Federal Government has a license or the right to free use of the patent or copyright.

(2) The patent or copyright has been adjudicated to be invalid, or has been administratively determined to be invalid.

(3) The patent or copyright is considered to be unenforceable.

(4) The patent or copyright is expired.

b. Special care should be exercised in determining reasonableness where the royalties may have been arrived at as a result of less-than-arm's-length bargaining, *e.g.:*

(1) Royalties paid to persons, including corporations, affiliated with the governmental unit.

(2) Royalties paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a Federal award would be made.

(3) Royalties paid under an agreement entered into after an award is made to a governmental unit.

c. In any case involving a patent or copyright formerly owned by the governmental unit, the amount of royalty allowed should not exceed the cost which would have been allowed had the governmental unit retained title thereto.

39. *Selling and marketing.* Costs of selling and marketing any products or services of the governmental unit are unallowable (unless allowed under section 1. of this appendix as allowable public relations costs or under section 33. of this appendix as allowable proposal costs.

40. *Taxes.*

a. Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs. This provision is applicable to taxes paid during the governmental unit's first fiscal year that begins on or after January 1, 1998, and applies thereafter.

b. Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government are allowable.

c. This provision does not restrict the authority of Federal agencies to identify taxes where Federal participation is inappropriate. Where the identification of the amount of unallowable taxes would require an inordinate amount of effort, the cognizant agency may accept a reasonable approximation thereof.

41. *Termination costs applicable to sponsored agreements.* Termination of awards generally gives rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the Federal award not been terminated. Cost principles covering these items are set forth below. They

are to be used in conjunction with the other provisions of this appendix in termination situations.

a. The cost of items reasonably usable on the governmental unit's other work shall not be allowable unless the governmental unit submits evidence that it would not retain such items at cost without sustaining a loss. In deciding whether such items are reasonably usable on other work of the governmental unit, the awarding agency should consider the governmental unit's plans and orders for current and scheduled activity. Contemporaneous purchases of common items by the governmental unit shall be regarded as evidence that such items are reasonably usable on the governmental unit's other work. Any acceptance of common items as allocable to the terminated portion of the Federal award shall be limited to the extent that the quantities of such items on hand, in transit, and on order are in excess of the reasonable quantitative requirements of other work.

b. If in a particular case, despite all reasonable efforts by the governmental unit, certain costs cannot be discontinued immediately after the effective date of termination, such costs are generally allowable within the limitations set forth in this and other appendices of 2 CFR part 225, except that any such costs continuing after termination due to the negligent or willful failure of the governmental unit to discontinue such costs shall be unallowable.

c. Loss of useful value of special tooling, machinery, and equipment is generally allowable if:

(1) Such special tooling, special machinery, or equipment is not reasonably capable of use in the other work of the governmental unit,

(2) The interest of the Federal Government is protected by transfer of title or by other means deemed appropriate by the awarding agency, and

(3) The loss of useful value for any one terminated Federal award is limited to that portion of the acquisition cost which bears the same ratio to the total acquisition cost as the terminated portion of the Federal award bears to the entire terminated Federal award and other Federal awards for which the special tooling, machinery, or equipment was acquired.

d. Rental costs under unexpired leases are generally allowable where clearly shown to have been reasonably necessary for the performance of the terminated Federal award less the residual value of such leases, if:

(1) The amount of such rental claimed does not exceed the reasonable use value of the property leased for the period of the Federal award and such further period as may be reasonable, and

(2) The governmental unit makes all reasonable efforts to terminate, assign, settle, or otherwise reduce the cost of such lease. There also may be included the cost of alterations of such leased property, provided such alterations were necessary for the performance of the Federal award, and of reasonable restoration required by the provisions of the lease.

e. Settlement expenses including the following are generally allowable:

(1) Accounting, legal, clerical, and similar costs reasonably necessary for:

(a) The preparation and presentation to the awarding agency of settlement claims and supporting data with respect to the terminated portion of the Federal award, unless the termination is for default (see Subpart __.44 of the Grants Management Common Rule (see §215.5) implementing OMB Circular A–102); and

(b) The termination and settlement of subawards.

(2) Reasonable costs for the storage, transportation, protection, and disposition of property provided by the Federal Government or acquired or produced for the Federal award, except when grantees or contractors are reimbursed for disposals at a predetermined amount in accordance with Subparts __.31 and __.32 of the Grants Management Common Rule (see §215.5) implementing OMB Circular A–102.

f. Claims under subawards, including the allocable portion of claims which are common to the Federal award, and to other work of the governmental unit are generally allowable. An appropriate share of the governmental unit's indirect expense may be allocated to the amount of settlements with subcontractors and/or subgrantees, provided that the amount allocated is otherwise consistent with the basic guidelines contained in Appendix A to this part. The indirect expense so allocated shall exclude the same and similar costs claimed directly or indirectly as settlement expenses.

42. *Training costs.* The cost of training provided for employee development is allowable.

43. *Travel costs.*

a. General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the governmental unit. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the governmental unit's non-federally-sponsored activities. Notwithstanding the provisions of section 19 of this appendix, General government expenses, travel costs of officials covered by that section are allowable

with the prior approval of an awarding agency when they are specifically related to Federal awards.

b. Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the governmental unit in its regular operations as the result of the governmental unit's written travel policy. In the absence of an acceptable, written governmental unit policy regarding travel costs, the rates and amounts established under subchapter I of Chapter 57, Title 5, United States Code ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter shall apply to travel under Federal awards (48 CFR 31.205–46(a)).

c. Commercial air travel.

(1) Airfare costs in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare are unallowable except when such accommodations would:

(a) Require circuitous routing;

(b) Require travel during unreasonable hours;

(c) Excessively prolong travel;

(d) Result in additional costs that would offset the transportation savings; or

(e) Offer accommodations not reasonably adequate for the traveler's medical needs. The governmental unit must justify and document these conditions on a case-by-case basis in order for the use of first-class airfare to be allowable in such cases.

(2) Unless a pattern of avoidance is detected, the Federal Government will generally not question a governmental unit's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the governmental unit can demonstrate either of the following:

(aa) That such airfare was not available in the specific case; or

(b) That it is the governmental unit's overall practice to make routine use of such airfare.

d. Air travel by other than commercial carrier. Costs of travel by governmental unit-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of allowable commercial air travel, as provided for in subsection 43.c. of this appendix, is unallowable.

e. Foreign travel. Direct charges for foreign travel costs are allowable only when the travel has received prior approval of the awarding agency. Each separate foreign trip must receive such approval. For purposes of this provision, "foreign travel" includes any travel outside Canada, Mexico, the United States, and any United States territories and possessions. However, the term "foreign travel" for a governmental unit located in a foreign country means travel outside that country.

Appendix C to Part 225—State/Local-Wide Central Service Cost Allocation Plans

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A. *General.*

1. Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. Since federally-supported awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.

2. Guidelines and illustrations of central service cost allocation plans are provided in a brochure published by the Department of

Health and Human Services entitled "A Guide for State and Local Government Agencies: Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government." A copy of this brochure may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

B. *Definitions.*

1. "Billed central services" means central services that are billed to benefitted agencies and/or programs on an individual fee-for-service or similar basis. Typical examples of billed central services include computer services, transportation services, insurance, and fringe benefits.

2. "Allocated central services" means central services that benefit operating agencies but are not billed to the agencies on a fee-for-service or similar basis. These costs are allocated to benefitted agencies on some reasonable basis. Examples of such services might include general accounting, personnel administration, purchasing, etc.

3. "Agency or operating agency" means an organizational unit or sub-division within a governmental unit that is responsible for the performance or administration of awards or activities of the governmental unit.

C. *Scope of the Central Service Cost Allocation Plans.* The central service cost allocation plan will include all central service costs that will be claimed (either as a billed or an allocated cost) under Federal awards and will be documented as described in section E. Costs of central services omitted from the plan will not be reimbursed.

D. *Submission Requirements.*

1. Each State will submit a plan to the Department of Health and Human Services for each year in which it claims central service costs under Federal awards. The plan should include a projection of the next year's allocated central service cost (based either on actual costs for the most recently completed year or the budget projection for the coming year), and a reconciliation of actual allocated central service costs to the estimated costs used for either the most recently completed year or the year immediately preceding the most recently completed year.

2. Each local government that has been designated as a "major local government" by the Office of Management and Budget (OMB) is also required to submit a plan to its cognizant agency annually. OMB periodically lists major local governments in the FEDERAL REGISTER.

3. All other local governments claiming central service costs must develop a plan in accordance with the requirements described in this appendix and maintain the plan and related supporting documentation for audit. These local governments are not required to submit their plans for Federal approval unless they are specifically requested to do so by the cognizant agency. Where a local government only receives funds as a sub-recipient, the primary recipient will be responsible for negotiating indirect cost rates and/or monitoring the sub-recipient's plan.

4. All central service cost allocation plans will be prepared and, when required, submitted within six months prior to the beginning of each of the governmental unit's fiscal years in which it proposes to claim central service costs. Extensions may be granted by the cognizant agency on a case-by-case basis.

E. *Documentation Requirements for Submitted Plans.* The documentation requirements described in this section may be modified, expanded, or reduced by the cognizant agency on a case-by-case basis. For example, the requirements may be reduced for those central services which have little or no impact on Federal awards. Conversely, if a review of a plan indicates that certain additional information is needed, and will likely be needed in future years, it may be routinely requested in future plan submissions. Items marked with an asterisk (*) should be submitted only once; subsequent plans should merely indicate any changes since the last plan.

1. General. All proposed plans must be accompanied by the following: An organization chart sufficiently detailed to show operations including the central service activities of the State/local government whether or not they are shown as benefiting from central service functions; a copy of the Comprehensive Annual Financial Report (or a copy of the Executive Budget if budgeted costs are being proposed) to support the allowable costs of each central service activity included in the plan; and, a certification (see subsection 4.) that the plan was prepared in accordance with this and other appendices to this part, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities.

2. Allocated central services. For each allocated central service, the plan must also include the following: A brief description of the service*, an identification of the unit rendering the service and the operating agencies receiving the service, the items of expense included in the cost of the service, the method used to distribute the cost of the service to benefitted agencies, and a summary schedule showing the allocation of each service to the specific benefitted agencies. If any self-insurance funds or fringe benefits costs are treated as allocated (rather than billed) central services, documentation discussed in subsections 3.b. and c. shall also be included.

3. Billed services.

a. General. The information described below shall be provided for all billed central

services, including internal service funds, self-insurance funds, and fringe benefit funds.

b. Internal service funds.

(1) For each internal service fund or similar activity with an operating budget of $5 million or more, the plan shall include: A brief description of each service; a balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system; a revenue/expenses statement, with revenues broken out by source, *e.g.*, regular billings, interest earned, etc.; a listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund; a description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined; a schedule of current rates; and, a schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service, as determined under this and other appendices of this part, with an explanation of how variances will be handled.

(2) Revenues shall consist of all revenues generated by the service, including unbilled and uncollected revenues. If some users were not billed for the services (or were not billed at the full rate for that class of users), a schedule showing the full imputed revenues associated with these users shall be provided. Expenses shall be broken out by object cost categories (*e.g.*, salaries, supplies, etc.).

c. Self-insurance funds. For each self-insurance fund, the plan shall include: The fund balance sheet; a statement of revenue and expenses including a summary of billings and claims paid by agency; a listing of all non-operating transfers into and out of the fund; the type(s) of risk(s) covered by the fund (*e.g.*, automobile liability, workers' compensation, etc.); an explanation of how the level of fund contributions are determined, including a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial basis; and, a description of the procedures used to charge or allocate fund contributions to benefitted activities. Reserve levels in excess of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted must be identified and explained.

d. Fringe benefits. For fringe benefit costs, the plan shall include: A listing of fringe benefits provided to covered employees, and the overall annual cost of each type of benefit; current fringe benefit policies*; and procedures used to charge or allocate the costs of the benefits to benefitted activities. In addition, for pension and post-retirement health insurance plans, the following information shall be provided: the governmental unit's funding policies, *e.g.*, legislative bills, trust agreements, or State-mandated contribution rules, if different from actuarially determined rates; the pension plan's costs accrued for the year; the amount funded, and date(s) of funding; a copy of the current actuarial report (including the actuarial assumptions); the plan trustee's report; and, a schedule from the activity showing the value of the interest cost associated with late funding.

4. Required certification. Each central service cost allocation plan will be accompanied by a certification in the following form:

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

F. *Negotiation and Approval of Central Service Plans.*

1. All proposed central service cost allocation plans that are required to be submitted will be reviewed, negotiated, and approved by the Federal cognizant agency on a timely basis. The cognizant agency will review the proposal within six months of receipt of the proposal and either negotiate/approve the proposal or advise the governmental unit of the additional documentation needed to support/evaluate the proposed plan or the changes required to make the proposal acceptable. Once an agreement with the governmental unit has been reached, the agreement will be accepted and used by all Federal agencies, unless prohibited or limited by statute. Where a Federal funding agency has reason to believe that special operating factors affecting its awards necessitate special

consideration, the funding agency will, prior to the time the plans are negotiated, notify the cognizant agency.

2. The results of each negotiation shall be formalized in a written agreement between the cognizant agency and the governmental unit. This agreement will be subject to reopening if the agreement is subsequently found to violate a statute or the information upon which the plan was negotiated is later found to be materially incomplete or inaccurate. The results of the negotiation shall be made available to all Federal agencies for their use.

3. Negotiated cost allocation plans based on a proposal later found to have included costs that: Are unallowable as specified by law or regulation, as identified in Appendix B of this part, or by the terms and conditions of Federal awards, or are unallowable because they are clearly not allocable to Federal awards, shall be adjusted, or a refund shall be made at the option of the Federal cognizant agency. These adjustments or refunds are designed to correct the plans and do not constitute a reopening of the negotiation.

G. *Other Policies.*

1. Billed central service activities. Each billed central service activity must separately account for all revenues (including imputed revenues) generated by the service, expenses incurred to furnish the service, and profit/loss.

2. Working capital reserves. Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

3. Carry-forward adjustments of allocated central service costs. Allocated central service costs are usually negotiated and approved for a future fiscal year on a "fixed with carry-forward" basis. Under this procedure, the fixed amounts for the future year covered by agreement are not subject to adjustment for that year. However, when the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried forward and used as an adjustment to the fixed amounts established for a later year. This "carry-forward" procedure applies to all central services whose costs were fixed in the approved plan. However, a carry-forward adjustment is not permitted, for a central service activity that was not included in the approved plan, or for unallowable costs that must be reimbursed immediately.

4. Adjustments of billed central services. Billing rates used to charge Federal awards shall be based on the estimated costs of providing the services, including an estimate of the allocable central service costs. A comparison of the revenue generated by each billed service (including total revenues whether or not billed or collected) to the actual allowable costs of the service will be made at least annually, and an adjustment will be made for the difference between the revenue and the allowable costs. These adjustments will be made through one of the following adjustment methods: A cash refund to the Federal Government for the Federal share of the adjustment, credits to the amounts charged to the individual programs, adjustments to future billing rates, or adjustments to allocated central service costs. Adjustments to allocated central services will not be permitted where the total amount of the adjustment for a particular service (Federal share and non-Federal) share exceeds $500,000.

5. Records retention. All central service cost allocation plans and related documentation used as a basis for claiming costs under Federal awards must be retained for audit in accordance with the records retention requirements contained in the Common Rule.

6. Appeals. If a dispute arises in the negotiation of a plan between the cognizant agency and the governmental unit, the dispute shall be resolved in accordance with the appeals procedures of the cognizant agency.

7. OMB assistance. To the extent that problems are encountered among the Federal agencies and/or governmental units in connection with the negotiation and approval process, OMB will lend assistance, as required, to resolve such problems in a timely manner.

APPENDIX D TO PART 225—PUBLIC ASSISTANCE COST ALLOCATION PLANS

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D. Submission, Documentation, and Approval of Public Assistance Cost Allocation Plans
E. Review of Implementation of Approved Plans
F. Unallowable Costs

A. *General.* Federally-financed programs administered by State public assistance agencies are funded predominately by the Department of Health and Human Services

(HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR part 95. All administrative costs (direct and indirect) are normally charged to Federal awards by implementing the public assistance cost allocation plan. This appendix extends these requirements to all Federal agencies whose programs are administered by a State public assistance agency. Major federally-financed programs typically administered by State public assistance agencies include: Temporary Assistance to Needy Families (TANF), Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant.

B. *Definitions.*

1. "State public assistance agency" means a State agency administering or supervising the administration of one or more public assistance programs operated by the State as identified in Subpart E of 45 CFR part 95. For the purpose of this appendix, these programs include all programs administered by the State public assistance agency.

2. "State public assistance agency costs" means all costs incurred by, or allocable to, the State public assistance agency, except expenditures for financial assistance, medical vendor payments, food stamps, and payments for services and goods provided directly to program recipients.

C. *Policy.* State public assistance agencies will develop, document and implement, and the Federal Government will review, negotiate, and approve, public assistance cost allocation plans in accordance with Subpart E of 45 CFR part 95. The plan will include all programs administered by the State public assistance agency. Where a letter of approval or disapproval is transmitted to a State public assistance agency in accordance with Subpart E, the letter will apply to all Federal agencies and programs. The remaining sections of this appendix (except for the requirement for certification) summarize the provisions of Subpart E of 45 CFR part 95.

D. *Submission, Documentation, and Approval of Public Assistance Cost Allocation Plans.*

1. State public assistance agencies are required to promptly submit amendments to the cost allocation plan to HHS for review and approval.

2. Under the coordination process outlined in subsection E, affected Federal agencies will review all new plans and plan amendments and provide comments, as appropriate, to HHS. The effective date of the plan or plan amendment will be the first day of the quarter following the submission of the plan or amendment, unless another date is specifically approved by HHS. HHS, as the cognizant agency acting on behalf of all affected Federal agencies, will, as necessary, conduct negotiations with the State public assistance agency and will inform the State agency of the action taken on the plan or plan amendment.

E. *Review of Implementation of Approved Plans.*

1. Since public assistance cost allocation plans are of a narrative nature, the review during the plan approval process consists of evaluating the appropriateness of the proposed groupings of costs (cost centers) and the related allocation bases. As such, the Federal Government needs some assurance that the cost allocation plan has been implemented as approved. This is accomplished by reviews by the funding agencies, single audits, or audits conducted by the cognizant audit agency.

2. Where inappropriate charges affecting more than one funding agency are identified, the cognizant HHS cost negotiation office will be advised and will take the lead in resolving the issue(s) as provided for in Subpart E of 45 CFR part 95.

3. If a dispute arises in the negotiation of a plan or from a disallowance involving two or more funding agencies, the dispute shall be resolved in accordance with the appeals procedures set out in 45 CFR part 75. Disputes involving only one funding agency will be resolved in accordance with the funding agency's appeal process.

4. To the extent that problems are encountered among the Federal agencies and/or governmental units in connection with the negotiation and approval process, the Office of Management and Budget will lend assistance, as required, to resolve such problems in a timely manner.

F. *Unallowable Costs.* Claims developed under approved cost allocation plans will be based on allowable costs as identified in 2 CFR part 225. Where unallowable costs have been claimed and reimbursed, they will be refunded to the program that reimbursed the unallowable cost using one of the following methods: a cash refund, offset to a subsequent claim, or credits to the amounts charged to individual awards.

APPENDIX E TO PART 225—STATE AND LOCAL INDIRECT COST RATE PROPOSALS

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2. Billed services provided by the grantee agency
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A. *General.*

1. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to Federal awards and other activities as appropriate, indirect costs are those remaining to be allocated to benefitted cost objectives. A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost.

2. Indirect costs include the indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and the costs of central governmental services distributed through the central service cost allocation plan (as described in Appendix C to this part) and not otherwise treated as direct costs.

3. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. A separate indirect cost rate(s) is usually necessary for each department or agency of the governmental unit claiming indirect costs under Federal awards. Guidelines and illustrations of indirect cost proposals are provided in a brochure published by the Department of Health and Human Services entitled "A Guide for State and Local Government Agencies: Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government." A copy of this brochure may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

4. Because of the diverse characteristics and accounting practices of governmental units, the types of costs which may be classified as indirect costs cannot be specified in all situations. However, typical examples of indirect costs may include certain State/local-wide central service costs, general administration of the grantee department or agency, accounting and personnel services performed within the grantee department or agency, depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities, etc.

5. This appendix does not apply to State public assistance agencies. These agencies should refer instead to Appendix D to this part.

B. *Definitions.*

1. "Indirect cost rate proposal" means the documentation prepared by a governmental unit or subdivision thereof to substantiate its request for the establishment of an indirect cost rate.

2. "Indirect cost rate" is a device for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

3. "Indirect cost pool" is the accumulated costs that jointly benefit two or more programs or other cost objectives.

4. "Base" means the accumulated direct costs (normally either total direct salaries and wages or total direct costs exclusive of any extraordinary or distorting expenditures) used to distribute indirect costs to individual Federal awards. The direct cost base selected should result in each award bearing a fair share of the indirect costs in reasonable relation to the benefits received from the costs.

5. "Predetermined rate" means an indirect cost rate, applicable to a specified current or future period, usually the governmental unit's fiscal year. This rate is based on an estimate of the costs to be incurred during the period. Except under very unusual circumstances, a predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.) Predetermined rates may not be used by governmental units that have not submitted and negotiated the rate with the cognizant agency. In view of the potential advantages offered by this procedure, negotiation of predetermined rates for indirect costs for a period of two to four years should be the norm in those situations where the cost experience and other pertinent facts available are deemed sufficient to enable the parties involved to reach an informed judgment as to the probable level of indirect costs during the ensuing accounting periods.

6. "Fixed rate" means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the

rate is carried forward as an adjustment to the rate computation of a subsequent period.

7. "Provisional rate" means a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a "final" rate for that period.

8. "Final rate" means an indirect cost rate applicable to a specified past period which is based on the actual allowable costs of the period. A final audited rate is not subject to adjustment.

9. "Base period" for the allocation of indirect costs is the period in which such costs are incurred and accumulated for allocation to activities performed in that period. The base period normally should coincide with the governmental unit's fiscal year, but in any event, shall be so selected as to avoid inequities in the allocation of costs.

C. *Allocation of Indirect Costs and Determination of Indirect Cost Rates.*

1. General.

a. Where a governmental unit's department or agency has only one major function, or where all its major functions benefit from the indirect costs to approximately the same degree, the allocation of indirect costs and the computation of an indirect cost rate may be accomplished through simplified allocation procedures as described in subsection 2 of this appendix.

b. Where a governmental unit's department or agency has several major functions which benefit from its indirect costs in varying degrees, the allocation of indirect costs may require the accumulation of such costs into separate cost groupings which then are allocated individually to benefitted functions by means of a base which best measures the relative degree of benefit. The indirect costs allocated to each function are then distributed to individual awards and other activities included in that function by means of an indirect cost rate(s).

c. Specific methods for allocating indirect costs and computing indirect cost rates along with the conditions under which each method should be used are described in subsections 2, 3 and 4 of this appendix.

2. Simplified method.

a. Where a grantee agency's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by classifying the grantee agency's total costs for the base period as either direct or indirect, and dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to individual Federal awards. The rate should be expressed as the percentage which the total amount of allowable indirect costs bears to the base selected. This method should also be used where a governmental unit's department or agency has only one major function encompassing a number of individual projects or activities, and may be used where the level of Federal awards to that department or agency is relatively small.

b. Both the direct costs and the indirect costs shall exclude capital expenditures and unallowable costs. However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

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

3. Multiple allocation base method.

a. Where a grantee agency's indirect costs benefit its major functions in varying degrees, such costs shall be accumulated into separate cost groupings. Each grouping shall then be allocated individually to benefitted functions by means of a base which best measures the relative benefits.

b. The cost groupings should be established so as to permit the allocation of each grouping on the basis of benefits provided to the major functions. Each grouping should constitute a pool of expenses that are of like character in terms of the functions they benefit and in terms of the allocation base which best measures the relative benefits provided to each function. The number of separate groupings should be held within practical limits, taking into consideration the materiality of the amounts involved and the degree of precision needed.

c. Actual conditions must be taken into account in selecting the base to be used in allocating the expenses in each grouping to benefitted functions. When an allocation can be made by assignment of a cost grouping directly to the function benefitted, the allocation shall be made in that manner. When the expenses in a grouping are more general in nature, the allocation should be made through the use of a selected base which produces results that are equitable to both the Federal Government and the governmental unit. In general, any cost element or related factor associated with the governmental unit's activities is potentially adaptable for use as an allocation base provided that: it can readily be expressed in terms of dollars or other quantitative measures (total direct costs, direct salaries and wages, staff hours applied, square feet used, hours of usage, number of documents processed, population served, and the like), and it is common to the benefitted functions during the base period.

d. Except where a special indirect cost rate(s) is required in accordance with subsection 4, the separate groupings of indirect costs allocated to each major function shall

be aggregated and treated as a common pool for that function. The costs in the common pool shall then be distributed to individual Federal awards included in that function by use of a single indirect cost rate.

e. The distribution base used in computing the indirect cost rate for each function may be total direct costs (excluding capital expenditures and other distorting items such as pass-through funds, major subcontracts, etc.), direct salaries and wages, or another base which results in an equitable distribution. An indirect cost rate should be developed for each separate indirect cost pool developed. The rate in each case should be stated as the percentage relationship between the particular indirect cost pool and the distribution base identified with that pool.

4. Special indirect cost rates.

a. In some instances, a single indirect cost rate for all activities of a grantee department or agency or for each major function of the agency may not be appropriate. It may not take into account those different factors which may substantially affect the indirect costs applicable to a particular program or group of programs. The factors may include the physical location of the work, the level of administrative support required, the nature of the facilities or other resources employed, the organizational arrangements used, or any combination thereof. When a particular award is carried out in an environment which appears to generate a significantly different level of indirect costs, provisions should be made for a separate indirect cost pool applicable to that award. The separate indirect cost pool should be developed during the course of the regular allocation process, and the separate indirect cost rate resulting therefrom should be used, provided that: the rate differs significantly from the rate which would have been developed under subsections 2. and 3. of this appendix, and the award to which the rate would apply is material in amount.

b. Although 2 CFR part 225 adopts the concept of the full allocation of indirect costs, there are some Federal statutes which restrict the reimbursement of certain indirect costs. Where such restrictions exist, it may be necessary to develop a special rate for the affected award. Where a "restricted rate" is required, the procedure for developing a nonrestricted rate will be used except for the additional step of the elimination from the indirect cost pool those costs for which the law prohibits reimbursement.

D. *Submission and Documentation of Proposals.*

1. Submission of indirect cost rate proposals.

a. All departments or agencies of the governmental unit desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs. The proposal and related documentation must be retained for audit in accordance with the records retention requirements contained in the Common Rule.

b. A governmental unit for which a cognizant agency assignment has been specifically designated must submit its indirect cost rate proposal to its cognizant agency. The Office of Management and Budget (OMB) will periodically publish lists of governmental units identifying the appropriate Federal cognizant agencies. The cognizant agency for all governmental units or agencies not identified by OMB will be determined based on the Federal agency providing the largest amount of Federal funds. In these cases, a governmental unit must develop an indirect cost proposal in accordance with the requirements of 2 CFR 225 and maintain the proposal and related supporting documentation for audit. These governmental units are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency. Where a local government only receives funds as a sub-recipient, the primary recipient will be responsible for negotiating and/or monitoring the sub-recipient's plan.

c. Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to the Department of the Interior (its cognizant Federal agency).

d. Indirect cost proposals must be developed (and, when required, submitted) within six months after the close of the governmental unit's fiscal year, unless an exception is approved by the cognizant Federal agency. If the proposed central service cost allocation plan for the same period has not been approved by that time, the indirect cost proposal may be prepared including an amount for central services that is based on the latest federally-approved central service cost allocation plan. The difference between these central service amounts and the amounts ultimately approved will be compensated for by an adjustment in a subsequent period.

2. Documentation of proposals. The following shall be included with each indirect cost proposal:

a. The rates proposed, including subsidiary work sheets and other relevant data, cross referenced and reconciled to the financial data noted in subsection b of this appendix. Allocated central service costs will be supported by the summary table included in the approved central service cost allocation plan. This summary table is not required to be submitted with the indirect cost proposal if the central service cost allocation plan for the same fiscal year has been approved by the cognizant agency and is available to the funding agency.

b. A copy of the financial data (financial statements, comprehensive annual financial

report, executive budgets, accounting reports, etc.) upon which the rate is based. Adjustments resulting from the use of unaudited data will be recognized, where appropriate, by the Federal cognizant agency in a subsequent proposal.

c. The approximate amount of direct base costs incurred under Federal awards. These costs should be broken out between salaries and wages and other direct costs.

d. A chart showing the organizational structure of the agency during the period for which the proposal applies, along with a functional statement(s) noting the duties and/or responsibilities of all units that comprise the agency. (Once this is submitted, only revisions need be submitted with subsequent proposals.)

3. Required certification. Each indirect cost rate proposal shall be accompanied by a certification in the following form:

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish billing or final indirect costs rates for [identify period covered by rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature:

Name of Official: _____

Title:

Date of Execution: _____

E. *Negotiation and Approval of Rates.*

1. Indirect cost rates will be reviewed, negotiated, and approved by the cognizant Federal agency on a timely basis. Once a rate has been agreed upon, it will be accepted and used by all Federal agencies unless prohibited or limited by statute. Where a Federal funding agency has reason to believe that special operating factors affecting its awards necessitate special indirect cost rates, the funding agency will, prior to the time the rates are negotiated, notify the cognizant Federal agency.

2. The use of predetermined rates, if allowed, is encouraged where the cognizant agency has reasonable assurance based on past experience and reliable projection of the grantee agency's costs, that the rate is not likely to exceed a rate based on actual costs. Long-term agreements utilizing predetermined rates extending over two or more years are encouraged, where appropriate.

3. The results of each negotiation shall be formalized in a written agreement between the cognizant agency and the governmental unit. This agreement will be subject to reopening if the agreement is subsequently found to violate a statute, or the information upon which the plan was negotiated is later found to be materially incomplete or inaccurate. The agreed upon rates shall be made available to all Federal agencies for their use.

4. Refunds shall be made if proposals are later found to have included costs that are unallowable as specified by law or regulation, as identified in Appendix B to this part, or by the terms and conditions of Federal awards, or are unallowable because they are clearly not allocable to Federal awards. These adjustments or refunds will be made regardless of the type of rate negotiated (predetermined, final, fixed, or provisional).

F. *Other Policies.*

1. Fringe benefit rates. If overall fringe benefit rates are not approved for the governmental unit as part of the central service cost allocation plan, these rates will be reviewed, negotiated and approved for individual grantee agencies during the indirect cost negotiation process. In these cases, a proposed fringe benefit rate computation should accompany the indirect cost proposal. If fringe benefit rates are not used at the grantee agency level (*i.e.*, the agency specifically identifies fringe benefit costs to individual employees), the governmental unit should so advise the cognizant agency.

2. Billed services provided by the grantee agency. In some cases, governmental units provide and bill for services similar to those covered by central service cost allocation plans (*e.g.*, computer centers). Where this occurs, the governmental unit should be guided by the requirements in Appendix C to this part relating to the development of billing rates and documentation requirements, and should advise the cognizant agency of any billed services. Reviews of these types of services (including reviews of costing/billing methodology, profits or losses, etc.) will be made on a case-by-case basis as warranted by the circumstances involved.

3. Indirect cost allocations not using rates. In certain situations, a governmental unit, because of the nature of its awards, may be required to develop a cost allocation plan that distributes indirect (and, in some cases, direct) costs to the specific funding sources. In these cases, a narrative cost allocation methodology should be developed, documented, maintained for audit, or submitted, as appropriate, to the cognizant agency for review, negotiation, and approval.

4. Appeals. If a dispute arises in a negotiation of an indirect cost rate (or other rate) between the cognizant agency and the governmental unit, the dispute shall be resolved in accordance with the appeals procedures of the cognizant agency.

5. Collection of unallowable costs and erroneous payments. Costs specifically identified as unallowable and charged to Federal awards either directly or indirectly will be refunded (including interest chargeable in accordance with applicable Federal agency regulations).

6. OMB assistance. To the extent that problems are encountered among the Federal agencies and/or governmental units in connection with the negotiation and approval process, OMB will lend assistance, as required, to resolve such problems in a timely manner.

PARTS 226–229 [RESERVED]

PART 230—COST PRINCIPLES FOR NON-PROFIT ORGANIZATIONS (OMB CIRCULAR A–122)

Sec.

230.5 Purpose.
230.10 Scope.
230.15 Policy.
230.20 Applicability.
230.25 Definitions
230.30 OMB responsibilities.
230.35 Federal agency responsibilities.
230.40 Effective date of changes.
230.45 Relationship to previous issuance.
230.50 Information Contact.

APPENDIX A TO PART 230—GENERAL PRINCIPLES

APPENDIX B TO PART 230—SELECTED ITEMS OF COST

APPENDIX C TO PART 230—NON-PROFIT ORGANIZATIONS NOT SUBJECT TO THIS PART

AUTHORITY: 31 U.S.C. 503; 31 U.S.C. 1111; 41 U.S.C. 405; Reorganization Plan No. 2 of 1970; E.O. 11541, 35 FR 10737, 3 CFR, 1966–1970, p. 939

SOURCE: 70 FR 51927, Aug. 31, 2005, unless otherwise noted.

§ 230.5 Purpose.

This part establishes principles for determining costs of grants, contracts and other agreements with non-profit organizations.

§ 230.10 Scope.

(a) This part does not apply to colleges and universities which are covered by 2 CFR part 220 Cost Principles for Educational Institutions (OMB Circular A–21); State, local, and federally-recognized Indian tribal governments which are covered by 2 CFR part 225 Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87); or hospitals.

(b) The principles deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and non-profit organization participation in the financing of a particular project. Provision for profit or other increment above cost is outside the scope of this part.

§ 230.15 Policy.

The principles are designed to provide that the Federal Government bear its fair share of costs except where restricted or prohibited by law. The principles do not attempt to prescribe the extent of cost sharing or matching on grants, contracts, or other agreements. However, such cost sharing or matching shall not be accomplished through arbitrary limitations on individual cost elements by Federal agencies.

§ 230.20 Applicability.

(a) These principles shall be used by all Federal agencies in determining the costs of work performed by non-profit organizations under grants, cooperative agreements, cost reimbursement contracts, and other contracts in which costs are used in pricing, administration, or settlement. All of these instruments are hereafter referred to as awards. The principles do not apply to awards under which an organization is not required to account to the Federal Government for actual costs incurred.

(b) All cost reimbursement subawards (subgrants, subcontracts, etc.)

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 February 23, 2018, I served the:

- **State Controller's Office (Controller's) Comments on the IRC filed February 22, 2018**

  Interagency Child Abuse and Neglect Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 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.

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[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 February 23, 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: 12/21/17

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.)

Socorro Aquino, *State Controller's Office*
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SAquino@sco.ca.gov

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Claimant Representative
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Phone: (916) 939-7901
achinncrs@aol.com

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kjohnston@cityofpalmdale.org

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Derk.Symons@dof.ca.gov

Exhibit C

RECEIVED
May 07, 2018
Commission on
State Mandates

LATE FILING

PALMDALE
a place to call home

JAMES C. LEDFORD
Mayor

JUAN CARRILLO
Mayor Pro Tem

LAURA BETTENCOURT
Councilmember

AUSTIN BISHOP
Councilmember

STEVEN D. HOFBAUER
Councilmember

38300 Sierra Highway

Palmdale, CA 93550-4798

Tel: 661/267-5100

Fax: 661/267-5122

TDD: 661/267-5167

Auxiliary aids provided for

communication accessibility

upon 72 hours notice and request.

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

Dear Ms. Halsey,

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

ISSUE 1:

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.

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.

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,

Karen Johnston

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.

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, DBrejnak@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 toprovide numbers of cases investigated and substantiated child abuse cases and reports.

It was more difficult for the department to providethe 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.

Thattime 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, DBrejnak@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
>
> CONFIDENTIALITY NOTICE: This communication with its contents as well as any attachments may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

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

2013 TIME STUDY

INVESTIGATION INCLUDE % WE 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
09/05/13	SCAR/PHYSICAL ABUSE	013-12434-2609-419 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	013-13329-2608-419 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: _____

2013 TIME STUDY FORM

TIME LOG

CITY OF: _____

DEPARTMENT: POLICE

PROCESS: Child Abuse

CASE NUMBER: _____

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

DATE	NAME/TITLE	ACTIVITY CODE (See Below)	AMOUNT OF TIME (nearest minute)

ACTIVITY:

1 Initial response to begin documentation of case and contacting the County Welfare Dept or to forward to other agencies if the case did not occur in the City.

2 Complete an **investigation** to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the DOJ

3 Prepare a **written report** for every case investigated of known or suspected child abuse or severe neglect

4 **Review and approval** of report

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)

#	URN #	Date of Investigation	Activities Peformed	Total Minutes	Allowable Case	Allowable Minutes	Comment
01	013-12876-2607-059	09/09/13	1 - 2 - 3 - 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 - 3 - 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 - 3 - 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**	

* 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 intial 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 wriitng
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

Conducted by SCO auditor

Date: 7/28/15 1:30 PM (over-phone)

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 SCAR. 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 spent 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 ever.

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? * ← report written for All cases

yes

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 SCARs directly 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 station 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)

* avg 35 mins + write 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.

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. Average Time Per Activity	Deputy T. Average # per Investigation	Deputy T. Total per Investigation	Deputy M. Deschamps Average Time	Deputy M. Deschamps Average # per Investigation	Deputy M. Deschamps 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 reults 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

Desk review/initial processing		minutes	
log and read	5 mins	5	
check if there is already a rpt written	5 mins	5	
check prior history/report	2-30 mins	16	
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	15-20 mins for no crime	13.1	assumed 75% of cases
	60-120 for crime or susp crime	22.5	assumed 25% of cases
		35.6 mins = avg time per case	
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 includec 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 pe 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.

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

,cudy, Palmdale Sheriff's Office for City of Palmdale.

conducted by Sgt. Biehl, provided Oct 2011

	.e Description	Date	Patrol Deputy Prelim Investigation	Patrol Deputy Write Report	Sergeant Review & Approve Report
.	Child Endangerment	6/30/2011	24	36	6
11-۷ 44	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.

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 wriitng
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!**

Desk review/initial processing		minutes		
log and read	5 mins	5		
check if there is already a rpt written	5 mins	5		
check prior history/report	2-30 mins	16		
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	13.1	assumed 75% of cases	0.250149
	60-120 for crime or susp crime	22.5	assumed 25% of cases	
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 study year:	**Time claimed for reimbursement: AMENDED CLAIM**		**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
	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 disalowed- 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

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.

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 theses 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	Total Time	Average Time per Activity	Average # per Investigation	Total Time
Complete an Investigation (B.3.1)						
A. Review Prior to On-Site Interviews						
A.1 - Retrieve/Process SCAR	5.00	1.00	5.00	5.00	1.00	5.00
A.4 - Review SCAR	5.00	1.00	5.00	5.00	1.00	5.00
Sub-Total			10.00			10.00
B. Initial Interviews						
B.2 - Interviews with Victims	12.50	3.00	37.50	10.00	3.00	30.00
B.4 - Interview with Parents	12.50	2.00	25.00	7.50	2.00	15.00
B.5 - Interview with Alleged Suspects	17.50	1.00	17.50	7.50	1.00	7.50
B.6 - Interviews with Witnesses	10.00	2.00	20.00	7.50	2.00	15.00
Sub-Total			100.00			67.50
C. Additional On-Scene Procedures						
C.2 - Inspect Residence (Unallowable)	7.50	1.00	7.50	5.00	1.00	5.00
Sub-Total			7.50			5.00
D. Report Writing						
D.3 - Write-Up Incident / Crime Report	30.00	1.00	30.00	35.00	1.00	35.00
D.5 - Supervisor Review	15.00	1.00	15.00	20.00	1.00	20.00
Sub-Total			45.00			55.00
Average Time of Investigation Activities Allowed			**162.50**			**137.50**
			2.71			**2.29**

Subj: **RE: Updated Audit Figures**
Date: 9/14/2015 1:50:11 P.M. Pacific Daylight Time
From: DBrejnak@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 <DBrejnak@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, DBrejnak@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	$ 2,961,652
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

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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

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. dispute 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]

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 (how with?)

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)

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	$ -

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	82,530	2,314	(80,216)
Total	$ 127,135	$ 40,604	$ (86,531)

This is because I didn't amend the 4 yrs - claim per Doug -

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.

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

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference
July 1, 1999 through June 30, 2000				
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	$ 280,007	146,245	$ (133,762)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 146,245		
July 1, 2000 through June 30, 2001				
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	$ 305,011	159,136	$ (145,875)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 159,136		
July 1, 2001 through June 30, 2002				
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	$ 330,276	171,749	$ (158,527)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 171,749		
July 1, 2002 through June 30, 2003				
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	$ 358,743	187,274	$ (171,469)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 187,274		

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

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference
July 1, 2003 through June 30, 2004				
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		
July 1, 2004 through June 30, 2005				
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		
July 1, 2005 through June 30, 2006				
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		
July 1, 2006 through June 30, 2007				
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
July 1, 2007 through June 30, 2008				
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		
July 1, 2008 through June 30, 2009				
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		
July 1, 2009 through June 30, 2010				
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		
July 1, 2010 through June 30, 2011				
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
July 1, 2011 through June 30, 2012				
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		
July 1, 2012 through June 30, 2013				
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		
Summary: July 1, 1999 through June 30, 2013				
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, 11166.9[1], 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.

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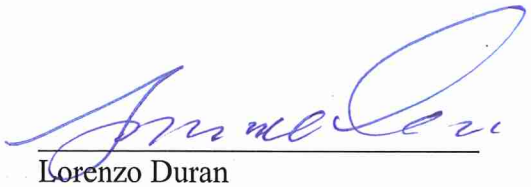
[1] Since renumbered as Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).
[2] The substantive requirements of section 903 are now found at section 902, pursuant to amendments effected by Register 2010, Number 2.

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, 2018at 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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Exhibit D

STATE of CALIFORNIA
COMMISSION ON STATE MANDATES

July 23, 2018

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

Ms. Jill Kanemasu
Division of Accounting and Reporting
State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: Draft Proposed Decision, Schedule for Comments, and Notice of Hearing
Interagency Child Abuse and Neglect Reports (ICAN), 17-0022-I-01
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 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

Dear Ms. Chinn and Ms. Kanemasu:

The Draft Proposed Decision for the above-captioned matter is enclosed for your review and comment.

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[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.

J:\MANDATES\IRC\2017\0022 (Interagency Child Abuse and Neglect Reports (ICAN))\17-0022-I-01\Correspondence\draftPDtrans.docx

Written Comments

Written comments may be filed on the Draft Proposed Decision by **August 13, 2018**. Please note that all representations of fact submitted to the Commission must be signed under penalty of perjury by persons who are authorized and competent to do so and must be based upon the declarant's personal knowledge, information, or belief. (Cal. Code Regs., tit. 2, § 1187.5.) Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over an objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5.) The Commission's ultimate findings of fact must be supported by substantial evidence in the record.[3]

You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Refer to http://www.csm.ca.gov/dropbox_procedures.php on the Commission's website for electronic filing instructions. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday, September 28, 2018**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The Proposed Decision will be issued on or about September 24, 2018. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Sincerely,

Heather Halsey
Executive Director

[3] Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

ITEM ___

INCORRECT REDUCTION CLAIM

DRAFT PROPOSED DECISION

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)

"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)

Interagency Child Abuse and Neglect Investigation Reports (ICAN)

Fiscal Years 1999-2000 through 2012-2013

17-0022-I-01

City of Palmdale, Claimant

EXECUTIVE SUMMARY

Overview

This Incorrect Reduction Claim (IRC) addresses reductions made by the State Controller's Office (Controller) to reimbursement claims filed by the City of Palmdale (claimant) for costs incurred during fiscal years 1999-2000 through 2012-2013 (audit period) for the *Interagency Child Abuse and Neglect Investigation Reports* (*ICAN*) program.

The initial claiming period for this mandated program spans fiscal years 1999-2000 through 2012-2013, and therefore the Controller permitted the claimant to use a time study to support its claims, due to the likely difficulty of obtaining source documentation for the early part of the reimbursement period. The Controller reduced the claims for all fiscal years, finding that the time study used to calculate reimbursement for costs of investigating reports of suspected child abuse included within its sample one case that included unallowable activities. With that case removed, the Controller adjusted the average time increment resulting from the time study from 3.66 hours to 2.65 hours per case. The claimant objected to that adjustment and proposed

[1] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

additional activities and time be included in the time study, but the Controller rejected those proposals.

The Controller also reduced indirect costs claimed, because the claimant did not claim in accordance with the Parameters and Guidelines. Specifically, the claimant calculated indirect costs using a ten percent default rate applied to its contract costs, while the Parameters and Guidelines only provide for the default rate to be applied to direct labor costs, excluding fringe benefits. Because the claimant contracts with the County of Los Angeles for all law enforcement services, including this mandated program, it has no direct labor costs and the Controller found the ten percent default rate is unavailable. Therefore, the Controller disallowed all indirect costs.

Staff recommends the Commission deny this IRC, finding that reductions related to the claimant's time study, and disallowance of indirect costs, as claimed, for all fiscal years were correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Procedural History

On December 6, 2007, the Commission adopted the Test Claim Decision.[2] On December 12, 2013, the Commission adopted the Parameters and Guidelines.[3] On April 28, 2014 the Controller issued claiming instructions for the initial claiming period.[4] On July 3, 2014, the City of Palmdale filed its initial reimbursement claim.[5] On December 19, 2014 the Controller notified the claimant of an audit.[6] On July 15, 2015 the claimant filed amended claims for fiscal years 1999-2000 through 2012-2013.[7] On March 30, 2016 the Controller issued a draft audit report.[8] On April 11, 2016, the claimant filed comments on the draft audit report.[9] On May 19, 2016, the Controller issued the Final Audit Report.[10] The claimant filed the IRC on November 7, 2017.[11] The Controller filed comments on the IRC on February 22, 2018.[12] The

[2] Exhibit X, Test Claim Decision, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22.

[3] Exhibit A, IRC, page 233 [Parameters and Guidelines].

[4] Exhibit A, IRC, page 229 [Controller's Claiming Instructions, Cover Letter].

[5] Exhibit B, Controller's Comments on the IRC, page 30.

[6] Exhibit B, Controller's Comments on the IRC, page 6.

[7] Exhibit A, IRC, pages 299-380 [Claim Documentation, Amended Claim Forms].

[8] Exhibit A, IRC, page 265 [Controller's Final Audit Report, page 4].

[9] Exhibit A, IRC, page 292 [Claimant's Comments on the Draft Audit Report].

[10] Exhibit A, IRC, page 259 [Controller's Final Audit Report, Cover Letter].

[11] Exhibit A, IRC.

[12] Exhibit B, Controller's Comments on the IRC.

claimant filed late rebuttal comments on May 7, 2018.[13] Commission staff issued the Draft Proposed Decision on July 23, 2018.[14]

Commission Responsibilities

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs if the Controller determines that the claim is excessive or unreasonable.

Government Code section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6 of the California Constitution.[15] The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitution and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."[16]

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.[17]

The Commission must also review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.[18] In addition, sections 1185.1(f)(3) and 1185.2(d) and (e) of the Commission's regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The

[13] Exhibit C, Claimant's Late Rebuttal Comments.

[14] Exhibit D, Draft Proposed Decision.

[15] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

[16] *County of Sonoma v. Commission on State Mandates* (2000), 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

[17] *Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984; *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

[18] *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

Commission's ultimate findings of fact must be supported by substantial evidence in the record.[19]

Claims

The following chart provides a brief summary of the claims and issues raised and staff's recommendation.

Subject	Description	Staff Recommendation
Was the IRC timely filed?	Section 1185.1 of the Commission's regulations required IRCs to be filed no later than three years after the Controller's final audit report, or other notice of adjustment that complies with Government Code section 17558.5(c).	*The IRC was timely filed.* The Controller's Final Audit Report was issued May 19, 2016, and the IRC was filed November 7, 2017, less than three years from the date of the Controller's Final Audit Report.
Does the Commission have jurisdiction over the claimant's assertion that certain preliminary investigative activities that were not specifically claimed or disallowed should be subject to reimbursement?	The claimant argued for additional activities and time to augment the results of the time study, and filed amended reimbursement claims, alleging that certain preliminary investigative activities, such as making phone calls to schedule interviews, were not accounted for in the time study.[20] The revised time study documentation supporting the amended claims, however, does not specifically identify additional time for preliminary investigative activities. In addition, as indicated in the Final Audit	*No, the Commission does not have jurisdiction over this issue because it is not the subject of a reduction.* These activities were neither specifically claimed nor specifically disallowed, they are not the subject of a reduction and the Commission does not have jurisdiction over these issues raised in the IRC because its jurisdiction is limited to a claim by a local government that "the Controller has incorrectly *reduced* payments to the local agency."[21] There can be no *reduction* of a cost that was never the subject of a reimbursement claim.

[19] Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

[20] See Exhibit A, IRC, pages 3 [IRC Narrative]; 285 [Final Audit Report, page 24].

[21] Government Code section 17551(d), emphasis added.

	Report, the only reductions taken by the Controller related to the exclusion of the one investigation that went beyond the scope of the mandate, and the rejection of the additional report writing time claimed.	
Were the Controller's reductions to the claimant's time study and amended claims correct as matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support?	The Controller determined that one of the fourteen investigations sampled for the time study included unallowable activities, and excluded it from the average time increment calculation for that reason. The Controller also rejected an additional thirty minutes of report writing time that the claimant submitted in its amended claims, finding that the activities and time requested were already included in the time study.	*The reduction was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.* The evidence in the record supports the Controller's determination that one investigation included unallowable activities and the Controller therefore correctly excluded that investigation from the time study sample. The Controller then found that the additional activities and time proposed by the claimant were already included in the time study, and the claimant has not provided substantial evidence in the record to rebut that determination; therefore the Controller's adjustment to the time study and the resulting reduction is correct and not arbitrary.
Was the Controller's reduction of indirect costs, as claimed, correct as matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support?	The Controller disallowed all indirect costs, as claimed, because the claimant contracts for all law enforcement services within the city, and the Parameters and Guidelines do not permit claiming indirect costs using a ten percent flat rate applied to contract costs.	*The reduction was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.* The claimant has the burden to establish its actual costs, both direct and indirect, and indirect costs must be claimed in accordance with

		the Parameters and Guidelines and claiming instructions. The claimant failed to comply with the Parameters and Guidelines, and therefore the Controller's reduction was correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Staff Analysis

A. The Claimant Timely Filed this IRC Within Three Years from the Date Claimant First Received from the Controller a Final State Audit Report, Letter, or Other Written Notice of Adjustment to a Reimbursement Claim, Which Complies with Government Code Section 17558.5(c).

To be timely filed, an IRC must be filed with the Commission no later than three years "following the date a claimant first receives from the Office of State Controller a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c) by specifying the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the claimant, and the reason for the adjustment."[22] Here, the final audit report is dated May 19, 2016.[23] The IRC was filed with the Commission on November 7, 2017.[24] Less than three years having elapsed between the issuance of the Final Audit Report and the filing of the IRC, this IRC was filed within the period prescribed in Code of Regulations, title 2, section 1185.1(c).

B. The Commission Does Not Have Jurisdiction over the Claimant's Assertion in Response to the Audit that Certain Preliminary Investigative Activities that Were Not Specifically Claimed or Disallowed in the Initial or Amended Reimbursement Claims Should Be Subject to Reimbursement Because These Activities and Costs Are Not the Subject of a Reduction.

The claimant argued for additional activities and time to augment the results of the time study, and filed amended reimbursement claims, alleging that certain preliminary investigative activities, such as making phone calls to schedule interviews, were not accounted for in the time study.[25]

[22] California Code of Regulations, title 2, section 1185.1(c) (Register 2016, No. 38).

[23] Exhibit A, IRC, page 259 [Controller's Final Audit Report].

[24] Exhibit A, IRC, page 1.

[25] Exhibit A, IRC, pages 3 [IRC Narrative]; 285 [Final Audit Report, p. 24].

The revised time study documentation supporting the amended claims, however, does not specifically identify additional time for preliminary investigative activities. In addition, the evidence in the record does not show that at any point these preliminary activities were ever specifically claimed, or specifically disallowed, either in the original time study and reimbursement claims, or in the amended reimbursement claims filed July 15, 2015. As indicated in the Final Audit Report, the only reductions taken by the Controller related to the exclusion of the one investigation that went beyond the scope of the mandate, and the rejection of the additional report writing time claimed.

Pursuant to Government Code section 17551, the Commission only has jurisdiction over reductions taken in the context of an audit. Therefore the Commission does not have jurisdiction to consider these issues in the context of an IRC.

C. The Controller's Reduction in Finding 2, Which Resulted from an Adjustment to the Average Time Increment in Claimant's Time Study, Is Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The initial claiming period for this mandated program spans fiscal years 1999-2000 through 2012-2013, and therefore the Controller permitted the claimant to use a time study to support its claims, due to the likely difficulty of obtaining source documentation for the early part of the reimbursement period. The first of two time studies conducted by the claimant was not contemporaneous, and was therefore rejected, but the Controller accepted the claimant's second time study, except that it included an investigation "with unallowable hours that accounted for activities following the determination of a substantiated status of child abuse."[26] The claimant filed amended claims, dated July 15, 2015, which included the one investigation that the Controller had determined was unallowable, as well as an additional thirty minutes of report writing time for eleven of the fourteen investigations, which the claimant asserted had been inadvertently omitted.[27] The claimant had also argued, during audit fieldwork, that the average time increment should be increased to reflect certain preliminary investigative activities,[28] but the amended claims failed to identify additional time that should be added to the time study to account for those activities.

The Controller rejected the request for additional report writing time, concluding that report writing was already accounted for in the average time increment, and excluded the unallowable investigation from the time study sample, resulting in a 2.65 hour average time increment. Thus, the reductions at issue relating to the time study include:

- Exclusion from the time study sample of an investigation that included unallowable activities conducted subsequent to the determination that the report of suspected child abuse was substantiated; and
- Rejection of the claimant's proposed additional time for report writing.

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[26] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[27] Exhibit A, IRC, pages 299-380 [Amended Claim Forms]; Exhibit B, Controller's Comments on the IRC, page 169 [Additional Time Added to Time Study #2].

[28] Exhibit A, IRC, page 285 [Final Audit Report, p. 24].

1. The Controller's reduction of costs based on the exclusion of one investigation from the claimant's time study that included activities that are beyond the scope of the mandate is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The Controller reduced reimbursement based on excluding from the claimant's time study a single investigation that included unallowable activities occurring subsequent to the determination whether the case was substantiated, inconclusive, or unfounded. The Controller concluded "[t]he average time per case, using the second time study results (less the unallowable hours of one case), totaled 2.65 hours."[29] The Controller conducted a time *survey* with the deputies, which yielded a range of 2.29 to 2.71 hours.[30] Since the 2.65 hours resulting from the time study fell within that range, the Controller determined that the time study result was reasonable, and accepted the 2.65-hour average time increment.[31]

The claimant argues that even though that investigation was an outlier in terms of the time spent by deputies performing the mandate, it should be included in the time study sample because it reflects the fact that some cases require more time and resources than others.[32]

Staff finds that the reduction of costs based on the exclusion of one investigation from the claimant's time study is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The Commission's Decision adopting the Parameters and Guidelines reasoned that the requirement to investigate reports of suspected child abuse or neglect derives from the reporting requirement to DOJ; it is not a reimbursable state mandate to investigate reports of child abuse or neglect for purposes of prosecuting crimes.[33] The Decision also analyzed at length the idea that the express goal of the Child Abuse and Neglect Reporting Act (CANRA) is to protect children from abuse or neglect, not to investigate and prosecute criminal child abuse, sexual assault, neglect, or other crimes.[34] The Parameters and Guidelines therefore include an express disclaimer that reimbursement is not required for: "Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded…including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews."[35]

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[29] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[30] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[31] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[32] Exhibit C, Claimant's Late Rebuttal Comments, page 34 [email discussion between the claimant's representatives and the Controller's audit staff].

[33] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 25.

[34] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 34.

[35] Exhibit A, IRC, page 241 [Parameters and Guidelines, p. 9].

Here, the Controller determined that one of the fourteen investigations sampled for the time study included activities occurring after the determination the report of child abuse was not unfounded.[36] The evidence in the record shows that this determination was based on conversations with the deputies at the Palmdale station.[37] Following those discussions, the Controller correctly determined that any further investigation subsequent to that determination is beyond the scope of the mandate, in accordance with the Parameters and Guidelines. Therefore, the Controller excluded that investigation from the sample used for the time study, and recalculated the average time increment based on the other thirteen investigations sampled.[38]

Then, as noted above, the Controller verified the reasonableness of the time study results after removing that case from the sample, by conducting a time survey, and the 2.65-hour average time increment fell squarely within the results of the time survey.[39] The claimant's argument that the 660 minute case should have been included in the sample because "[t]hese types of more involved cases do occur and their lengthier investigation time should also be factored into the average time per case,"[40] ignores the fact that the case was not excluded because of its length, but because it exceeded the scope of the mandate, based on discussions with the officers performing the mandate. The claimant continues to challenge that conclusion, but provides no evidence to rebut it.

Accordingly, the Controller's exclusion of one sample investigation that included unallowable activities from the time study is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

2. The Controller's rejection of additional report writing time proposed in the claimant's amended claims is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

As noted above, audit fieldwork revealed a single investigation within the time study that included unallowable activities and time, and the Controller determined that that investigation should be removed from the time study. In response, the claimant argued for additional activities and time to augment the results of the time study, and filed amended reimbursement claims, based on a 3.66-hour average time increment per investigation.[41] The 3.66 hours included not only the investigation that the Controller had determined to remove, but also an additional thirty minutes of report writing time for eleven of the fourteen investigations in which the claimant

[36] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[37] Exhibit C, Claimant's Late Rebuttal Comments, page 38 [email discussion between the claimant's representatives and the Controller's audit staff].

[38] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[39] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[40] Exhibit C, Claimant's Late Rebuttal Comments, page 34 [email discussion between the claimant's representatives and the Controller's audit staff].

[41] Exhibit A, IRC, pages 299-380 [Amended Claim Forms]; Exhibit B, Controller's Comments on the IRC, page 169 [Additional Time Added to Time Study #2].

asserted that report writing had been inadvertently omitted from the time study.[42] The Controller rejected the additional time for report writing, and in the Final Audit Report determined a 2.65-hour average time increment allowable from the claimant's time study.[43]

Staff finds that the Controller's rejection of the claimant's proposed additional time for report writing was not arbitrary, capricious, or entirely lacking in evidentiary support.

The parties do not dispute whether report writing is a reimbursable component of the investigation; the dispute is whether report writing was adequately reflected and accounted for in the time study. The Controller states that preparing a written report was one of the four activities clearly and expressly identified in the time study documentation.[44] The time study summary documentation also states: "NOTE that this year ALL activities – ranging from investigation, report writing and review and approval were included in ONE time entry."[45] And finally, the Controller maintains that the time survey verified the reasonableness of the 2.65-hour average time increment, which does not include the additional thirty minutes for report writing sought by the claimant.[46]

The claimant has not filed any evidence, as required by Government Code section 17559 and section 1187.5 of the Commission's regulations, to support the assertion that report writing was inadvertently omitted from the time study. To support its assertions, the claimant included in its late rebuttal comments a document with the handwritten caption: "2013 TIME STUDY."[47] This document contains fourteen handwritten entries with dates, case numbers, and total investigative time, and notations of activities: some entries show "1, 2, 4," and others show "1, 2, 3, 4."[48] The claimant suggests that the absence of activity "3" in those entries means that report writing was not reflected in the total time.[49] The claimant also relies on the document labeled "Time Survey Questionnaire," which contains separate estimates for the time needed to prepare a report for an unfounded investigation (15-20 minutes) and a substantiated or inconclusive investigation (45-50 minutes). A handwritten comment next to those entries states "avg = 37 mins."[50]

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[42] Exhibit C, Claimant's Late Rebuttal Comments, pages 12-21 [Amended Time Study Documentation].

[43] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[44] Exhibit A, IRC, pages 284-285 [Final Audit Report, pp. 23-24].

[45] Exhibit B, Controller's Comments on the IRC, page 161 [Claimant's Time Study #2].

[46] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[47] Exhibit C, Claimant's Late Rebuttal Comments, pages 12-21 [Amended Time Study Documentation].

[48] Exhibit C, Claimant's Late Rebuttal Comments, page 12 [Amended Time Study Documentation].

[49] Exhibit C, Claimant's Late Rebuttal Comments, page 14 [Amended Time Study Documentation].

[50] Exhibit C, Claimant's Late Rebuttal Comments, pages 16-21 [Amended Time Study Documentation].

But none of these documents (even collectively) constitutes substantial evidence to support a Commission finding that the Controller's determination was arbitrary, capricious, or entirely lacking in evidentiary support. Rather, the claimant's assertions and filed documents are all hearsay evidence. The Evidence Code defines hearsay as "evidence of a[n out of court] statement that was made other than by a witness while testifying at the hearing and that is offered to prove the truth of the matter stated."[51] Neither the handwritten documents that purport to be "time logs," nor the computer-generated recitation of the same information, is signed, or dated, or authenticated by a declaration sworn under penalty of perjury by persons who are authorized and competent to do so and based upon the declarant's personal knowledge, information, or belief.[52] In addition, there is nothing in the record to show how or when those documents were generated, or by whom. On that basis, the documents in question are clearly inadmissible hearsay. Although the Commission's regulations do not universally bar the admission of hearsay, such evidence "shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions."[53] Thus, none of the documents relied on by the claimant constitute substantial evidence to rebut the Controller's findings.

Based on the foregoing, staff finds that the Controller's rejection of the claimant's proposed additional time for report writing was not arbitrary, capricious, or entirely lacking in evidentiary support.

D. The Controller's Reduction of Indirect Costs Is Correct as a Matter of Law, and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

The indirect cost rate claiming methods described in the Parameters and Guidelines provide claimants the option of either claiming ten percent of direct labor costs, excluding fringe benefits, or developing an indirect cost rate proposal if indirect costs exceed the ten percent rate.

The original reimbursement claims listed the direct costs of the mandate as salaries and benefits, and sought indirect costs using a ten percent flat rate applied to direct salaries and benefits, in accordance with the Parameters and Guidelines. But the Controller reclassified those costs as contract services, because none of the claimant's city employees perform the requirements of the mandate; all law enforcement services for the claimant are provided under contract with the County of Los Angeles. After reclassifying the direct costs as contract services, the Controller denied all indirect costs because the ten percent flat rate is not applicable to contract services under the Parameters and Guidelines. The claimant disputes this reduction, asserting that it is entitled to all costs mandated by the state and that it has additional overhead costs within the contract and outside the contract that far exceed the ten percent flat rate.

The claimant did not follow the Parameters and Guidelines and, thus, the Controller's reduction is correct as a matter of law. In addition, the claimant has not provided substantial evidence in the record to support an indirect cost rate proposal.

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[51] Evidence Code section 1200.

[52] Exhibit C, Claimant's Late Rebuttal Comments, pages 12-21 [Amended Time Study Documentation]. See also, Evidence Code section 1271. Note that under the Commission's regulations a declaration under penalty of perjury may substitute for sworn testimony.

[53] California Code of Regulations, title 2, section 1187.5.

Accordingly, the Controller's reduction is correct as a matter of law.

Conclusion

Based on the forgoing analysis, staff finds that:

- The IRC was timely filed;
- The Controller's rejection of additional preliminary investigative activities proposed for inclusion in the time study does not constitute a reduction, and the Commission therefore does not have jurisdiction over this determination; and
- The Controller's reduction based on excluding from the time study an investigation that included unallowable activities, and adjusting the average time increment resulting from the time study was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support;
- The Controller's rejection of the claimant's proposed additional time for report writing was not arbitrary, capricious, or entirely lacking in evidentiary support;
- The Controller's disallowance of indirect costs claimed based on the ten percent flat rate is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

Staff Recommendation

Staff recommends that the Commission adopt the Proposed Decision to deny the IRC. Staff further recommends that the Commission authorize staff to make any technical, non-substantive changes to the Proposed Decision following the hearing.

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[54], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916 California Code of Regulations, Title 11, Section 903 (Register 98, Number 29) "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91) Fiscal Years 1999-2000 through 2012-2013 Filed on November 7, 2017 City of Palmdale, Claimant	Case No.: 17-0022-I-01 *Interagency Child Abuse and Neglect Investigation Reports (ICAN)* DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7. (*Adopted September 28, 2018*)

DECISION

The Commission in State Mandates (Commission) heard and decided this Incorrect Reduction Claim (IRC) during a regularly scheduled hearing on September 28, 2018. [Witness list will be included in the adopted Decision.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

[54] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

The Commission [adopted/modified] the Proposed Decision to [approve/partially approve/deny] the IRC by a vote of [vote will be included in the adopted Decision], as follows:

Member	**Vote**
Lee Adams, County Supervisor	
Ken Alex, Director of the Office of Planning and Research	
Richard Chivaro, Representative of the State Controller	
Mark Hariri, Representative of the State Treasurer, Vice Chairperson	
Sarah Olsen, Public Member	
Carmen Ramirez, City Council Member	
Jacqueline Wong-Hernandez, Representative of the Director of the Department of Finance, Chairperson	

Summary of the Findings

This IRC addresses reductions made by the State Controller's Office (Controller) to reimbursement claims filed by the City of Palmdale (claimant) for costs incurred during fiscal years 1999-2000 through 2012-2013 (audit period) for the *Interagency Child Abuse and Neglect Investigation Reports* (*ICAN*) program. The claimant disputes reductions totaling $2,552,314 for the audit period.

The Commission denies this IRC, finding that reductions related to the claimant's time study, and disallowance of indirect costs, as claimed, for all fiscal years were correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

Specifically, the Controller adjusted the results of the claimant's time study for the investigation and reporting to DOJ mandate component, based on excluding one investigation from the sample that included unallowable activities after the case was determined to be substantiated, and rejecting an additional thirty minutes report writing time that claimant alleged in its amended claims. In addition, the Controller disallowed all indirect costs claimed, based on the claimant's failure to comply with the Parameters and Guidelines and claiming instructions. The Commission finds these reductions to be correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The claimant also asserted a number of preliminary investigative activities that should be subject to reimbursement, and argued they were not, but should have been, accounted for in the time study. But because these activities were neither specifically claimed nor specifically disallowed, they are not the subject of a reduction and the Commission does not have jurisdiction over these issues.

COMMISSION FINDINGS

I. Chronology

12/06/2007 The Commission adopted the Test Claim Decision.

12/16/2013	The Commission adopted the Parameters and Guidelines.
04/28/2014	The Controller issued claiming instructions for the initial claiming period, fiscal years 1999-2000 through 2012-2013, to be filed by July 15, 2014.[55]
07/03/2014	The claimant filed its initial reimbursement claim.[56]
12/19/2014	The Controller notified the claimant of the audit.[57]
07/15/2015	The claimant filed amended claims for fiscal years 1999-2000 through 2012-2013.[58]
03/30/2016	The Controller issued the Draft Audit Report.[59]
04/11/2016	The claimant filed comments on the Draft Audit Report.[60]
05/19/2016	The Controller issued the Final Audit Report.[61]
11/07/2017	The claimant filed the IRC.[62]
02/22/2018	The Controller filed comments on the IRC.[63]
05/07/2018	The claimant filed late rebuttal comments.[64]
07/23/2018	Commission staff issued the Draft Proposed Decision.[65]

II. Background

A. The *Interagency Child Abuse and Neglect Investigation Reports (ICAN)* Program

The *Interagency Child Abuse and Neglect Investigation Reports* (*ICAN*) program addresses statutory amendments to California's mandatory child abuse reporting laws. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report

[55] Exhibit A, IRC, page 229 [Controller's Claiming Instructions, Cover Letter].

[56] Exhibit B, Controller's Comments on the IRC, page 30.

[57] Exhibit B, Controller's Comments on the IRC, page 6.

[58] Exhibit A, IRC, pages 299-380 [Claim Documentation, Amended Claim Forms].

[59] Exhibit A, IRC, page 265 [Controller's Final Audit Report, page 4].

[60] Exhibit A, IRC, page 292 [Claimant's Comments on the Draft Audit Report].

[61] Exhibit A, IRC, page 259 [Controller's Final Audit Report, Cover Letter].

[62] Exhibit A, IRC, page 1.

[63] Exhibit B, Controller's Comments on the IRC, page 1.

[64] Exhibit C, Claimant's Late Rebuttal Comments, page 1.

[65] Exhibit D, Draft Proposed Decision.

suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and amended the law, entitling it the "Child Abuse and Neglect Reporting Act," or CANRA.

As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, maintains reports of child abuse statewide. A number of changes to the law have occurred, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000. The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The act provides rules and procedures for local agencies, including law enforcement, receiving such reports. The act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and district attorneys' offices. The act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies.[66] The act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify suspected child abusers that they have been listed in the Child Abuse Central Index. The act also imposes certain due process protections owed to persons listed in the index, and provides certain other situations in which a person would be notified of his or her listing in the index.

On December 19, 2007, the Commission approved the Test Claim for cities and counties (specifically city and county police or sheriff's departments, county welfare departments, county probation departments designated by the county to receive mandated reports, district attorneys' offices, and county licensing agencies) to perform the following categories of reimbursable activities:

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters;
- Receive reports from mandated reporters of suspected child abuse; refer those reports to the correct agency when the recipient agency lacks jurisdiction; cross-report to other local agencies with concurrent jurisdiction and to the district attorneys' offices; report to licensing agencies; and make additional reports in the case of a child's death from abuse or neglect;
- Investigate reports of suspected child abuse to determine whether to report to the Department of Justice (DOJ);
- Notify suspected abusers of listing in the Child Abuse Central Index;
- Retain records, as specified; and

[66] See Exhibit A, IRC, page 240 [Parameters and Guidelines, p. 8 (citing amendment to Penal Code section 11169(b), enacted by Statutes 2011, chapter 468)].

- Provide due process procedures to those individuals reported to the DOJ's Child Abuse Central Index.[67]

At issue in this IRC is the scope of the investigative activities of suspected child abuse performed by the claimant's law enforcement agency necessary to determine whether to report to DOJ and to complete the report.

As discussed at length in the Parameters and Guidelines and Test Claim Decisions, "reimbursement is not required for the full course of investigative activities performed by law enforcement agencies [when they receive a report of suspected child abuse], but only the investigative activities necessary to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for purposes of preparing and submitting the Form SS 8583 to DOJ."[68] From July 1, 1999, through December 31, 2011, child abuse reports determined by law enforcement agencies to be substantiated or inconclusive shall be reported to DOJ. Unfounded reports shall not be filed with DOJ.[69] Thus, the Commission found that the mandate only requires enough information to determine whether to file a Form SS 8583 with DOJ, or subsequent designated form, and enough information to render the Form SS 8583 a "retainable report," under California Code of Regulations, title 11, section 903.[70] As indicated above, beginning January 1, 2012, local law enforcement agencies are no longer mandated to report to the DOJ.[71]

The Decision adopting the Parameters and Guidelines also reasoned that the underlying Act, CANRA, was not a mandate focused on criminal investigation and prosecution, but was focused on the protection of children and early intervention in abusive or neglectful situations, and that the investigation mandate specifically arises in the context of early reporting requirements.[72] As such, the Decision concluded that investigative activities in connection with the criminal investigation and prosecution of abuse or neglect are not within the scope of the mandate.

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[67] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, pages 41-47.

[68] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 28. See also, Exhibit X, Test Claim Statement of Decision, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 31.

[69] See Exhibit A, IRC, page 241 [Parameters and Guidelines, p. 9 (citing Penal Code section 11169(a))].

[70] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 29.

[71] Exhibit A, IRC, page 240 [Parameters and Guidelines, p. 8 (citing amendment to Penal Code section 11169(b), enacted by Statutes 2011, chapter 468)].

[72] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, pages 34-35. See also, Exhibit X, Test Claim Decision, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 31.

Accordingly, the Parameters and Guidelines define and specify the scope of the investigation activities necessary to satisfy the DOJ reporting requirement to include:

- Review of the initial Suspected Child Abuse Report (SCAR) Form adopted by DOJ;
- Conducting initial interviews with parents, victims, suspects, or witnesses, where applicable; and
- Making a report of the findings of those interviews, which may be reviewed by a supervisor.[73]

The Parameters and Guidelines also make clear that reimbursement is not required for:

- Investigative activities conducted by a mandated reporter to complete the SCAR;
- In the event that the mandated reporter completing the SCAR is employed by the same agency investigating the report, reimbursement is not required if the investigation required to complete the SCAR is also sufficient to satisfy the DOJ reporting requirement; and
- Investigative activities undertaken subsequent to the determination whether the report is substantiated, inconclusive, or unfounded for purposes of preparing the report for DOJ (Form 8583), including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

Section IV. of the Parameters and Guidelines requires reimbursement for those costs actually incurred to implement the mandated activities, which must be traceable and supported by contemporaneous source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.[74] As noted, in this case the Controller allowed the use of a time study for the initial claiming period due to the likely unavailability of documentation, so the contemporaneous source document rule is not in issue in this IRC.

Section V. defines direct costs to include contract services costs, which must be claimed as follows:

> Contracted Services
>
> Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant

[73] Exhibit A, IRC, pages 240-241 [Parameters and Guidelines, pp. 8-9].

[74] Exhibit A, IRC, page 235 [Parameters and Guidelines, p. 3].

and attorney invoices with the claim and a description of the contract scope of services.[75]

And Section V. provides with regard to indirect cost claiming:

> Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.
>
> Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using *10% of direct labor*, excluding fringe benefits, *or preparing an Indirect Cost Rate Proposal* (ICRP) if the indirect cost rate claimed exceeds 10%.
>
> If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable. The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.[76]

B. The Controller's Audit and Summary of the Issues

The reimbursement claims for fiscal years 1999-2000 through 2012-2013 totaled $5,600,497. The Controller found that $2,961,652 was allowable, and $2,638,845 was unallowable.[77]

The following two findings are in dispute:

1. Finding 2, Unallowable Contract Costs for Investigation and Reporting to DOJ

In Finding 2, the Controller found that the claimant reported in its reimbursement claims $4,956,296 under the "Reporting to the California Department of Justice" component,[78] which,

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[75] Exhibit A, IRC, pages 246-247 [Parameters and Guidelines, pp. 14-15].

[76] Exhibit A, IRC, page 247 [Parameters and Guidelines, p. 15 (emphasis added)].

[77] Exhibit A, IRC, pages 265; 277-284 [Controller's Final Audit Report, pp. 4; 16-22]. The claimant does not dispute the reduction of $86,531 under the Cross-Reporting Between Departments component, or the finding that the number of investigations conducted during the audit period was overstated. The Controller identifies the remaining disputed reduction as $1,132,337. [See Exhibit B, Controller's Comments on the IRC, page 15].

[78] Exhibit A, IRC, page 276 [Controller's Final Audit Report, p. 15].

as discussed above, includes the activities to "Complete an investigation for purposes of preparing the report;" and "Forward reports to the Department of Justice."[79] Costs were claimed by multiplying the number of SCAR investigations performed by the estimated time increment to complete the investigation. The estimated time, as originally claimed, was based on two time studies conducted by the Los Angeles County Sheriff's Department, Palmdale Station, the first in 2011, and the second in 2013, which recorded the amount of time needed to perform each SCAR investigation.[80] The time studies recorded time for four main activities: "initial response to begin documentation of case and to contact County Welfare;" completing an investigation; report writing; and supervisor review.[81] The claimant analyzed the results of both time studies and determined that 3.67 hours were needed to perform the claimed activities under this cost component.[82] The claimant then determined total costs claimed by multiplying total hours by the LASD contract hourly rates for the deputies who conduct the investigations and the number of investigations conducted each fiscal year.[83]

The Controller began the audit on December 19, 2014,[84] and found that the costs claimed were unallowable "primarily because the city overstated the number of SCAR investigations and misstated the time increment per SCAR investigation for the Complete an Investigation component activity for each fiscal year."[85] The claimant did not dispute the finding that the number of SCAR investigations was overstated.[86]

With respect to the misstated time increment for investigating reports of suspected child abuse, the Controller states that "[d]uring audit fieldwork, we reviewed both time studies performed by the city."[87] The Controller rejected the first time study because it "was not performed contemporaneously nor was it performed by the deputies who performed the allowable activities."[88] A second time study was performed contemporaneously, by the same deputies who performed the reimbursable activities, and the Controller accepted that time study, which resulted in an average time increment of 3.27 hours.[89] However, the Controller found that the second time study included one investigation "with unallowable hours that accounted for

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[79] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, pages 87-90.

[80] See Exhibit B, Controller's Comments on the IRC, pages 156-163.

[81] Exhibit A, IRC, pages 284-285 [Controller's Final Audit Report, pp. 23-24].

[82] Exhibit A, IRC, page 278 [Controller's Final Audit Report, p. 17].

[83] Exhibit A, IRC, page 277 [Controller's Final Audit Report, p. 16].

[84] Exhibit B, Controller's Comments on the IRC, page 6 (Declaration of Lisa Kurokawa, Division Chief, Division of Audits).

[85] Exhibit A, IRC, page 276 [Controller's Final Audit Report, p. 15].

[86] Exhibit A, IRC, pages 281-283 [Controller's Final Audit Report, pp. 20-22].

[87] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[88] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[89] Exhibit B, Controller's Comments on the IRC, page 161.

activities following the determination of a substantiated status of child abuse."[90] The Controller discussed the case with a detective, and "[i]t 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."[91] Therefore, the Controller accepted the second time study results, "less the one case that included the unallowable time."[92] The Controller concluded "[t]he average time per case, using the second time study results (less the unallowable hours of one case), totaled 2.65 hours."[93]

The claimant objected to the exclusion of the single investigation, but also asserted that the average time resulting from the second time study should be increased to add report writing time and some preliminary investigative time, such as checking records for prior reports of abuse or neglect and making phone calls to schedule interviews with witnesses or suspects.[94] The claimant filed amended claims, dated July 15, 2015, which sought reimbursement based on an average time increment of 3.66 hours per investigation.[95] That figure not only included the investigation that the Controller intended to exclude from the sample, but also included an additional thirty minutes of report writing time for eleven of the fourteen investigations in which the claimant asserted that report writing had been inadvertently omitted.[96] It is not apparent from the record, however, that the claimant's amended time increment of 3.66 hours included the other preliminary investigative time, such as checking records for prior reports of abuse or neglect and making phone calls to schedule interviews with witnesses or suspects.

The Final Audit Report, dated May 19, 2016, identifies reductions based on the amended reimbursement claims,[97] and indicates that the Controller believed the time study captured all allowable activities, and therefore the Controller rejected the additional report writing time proposed, and excluded the unallowable investigation.[98] Of the direct costs claimed, the Controller found that $2,913,118 is allowable and $2,043,178 is unallowable. The Controller

[90] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[91] Exhibit C, Claimant's Late Rebuttal Comments, page 38 [email discussion between the claimant's representatives and the Controller's audit staff].

[92] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[93] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[94] See Exhibit C, Claimant's Late Rebuttal Comments, page 37 [email discussion between the claimant's representatives and the Controller's audit staff].

[95] Exhibit A, IRC, pages 299-380 [Amended Claim Documentation]; Exhibit B, Controller's Comments on the IRC, page 169.

[96] Exhibit A, IRC, pages 299-380 [Amended Claim Documentation]; Exhibit B, Controller's Comments on the IRC, page 169.

[97] Exhibit A, IRC, pages 259, 266-270 [Final Audit Report, pp. 5-9].

[98] Exhibit A, IRC, pages 284-286 [Final Audit Report, pp. 23-25].

states that "[t]he portion of the finding relating to the average time increment disputed totals $1,132,337."[99]

With respect to the additional preliminary activities asserted by the claimant (but not clearly identified in the amended claims) the Final Audit Report states as follows:

> We agree that the deputies perform many additional activities necessary to complete their investigations. However, not all activities within the investigation process are allowable for reimbursement, even when they appear reasonably necessary. We believe that the preliminary investigation activities described above in items 1 and 2 go beyond the scope of the reimbursable component and therefore are unallowable.[100]

Accordingly, the Controller reduced the amended claims by adjusting the average time increment from 3.66 hours claimed (Time Study #2 plus report writing time for eleven of fourteen investigations) to 2.65 hours (excluding the unallowable investigation and rejecting the additional report writing time requested).

The Controller further stated, "[t]o verify this time increment, we interviewed the deputies responsible for performing ICAN investigations."[101] The Controller conducted a time survey with the deputies, which resulted in a range of 2.29 to 2.71 hours.[102] Since the 2.65-hour time increment (the claimant's second time study less the unallowable investigation) fell within that range, the Controller determined that the time study result was reasonable, and accepted the 2.65-hour average time increment.[103]

2. Finding 3, Unallowable Indirect Costs

In Finding 3, the Controller's audit found that the City claimed unallowable indirect costs, totaling $509,136. The Controller found that the indirect costs are unallowable because the claimant "inappropriately applied its indirect cost rate to contract service costs."[104] The Parameters and Guidelines, the Controller explained, allow claimants to either use a ten percent flat rate, measured against direct salaries and benefits of a local agency's employees, or prepare an Indirect Cost Rate Proposal.[105] The claimant here elected to use the ten percent flat rate, but had no direct salaries and benefits costs, because the mandated activities were conducted under

[99] Exhibit B, Controller's Comments on the IRC, page 15.

[100] Exhibit A, IRC, page 285 [Controller's Final Audit Report, p. 24].

[101] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[102] The time survey questionnaires are dated July 8, 2015 and July 28, 2015. (Exhibit B, Controller's Comments on the IRC, pp. 173-179)

[103] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[104] Exhibit A, IRC, pages 286-287 [Controller's Final Audit Report, pp. 25-26].

[105] Exhibit A, IRC, page 279 [Final Audit Report, p. 18].

contract with the County.[106] In other words, none of the claimant's employees were involved in the mandate, and therefore the claimant had no direct salary costs.[107]

To support this conclusion the Controller relies on the language of the Parameters and Guidelines defining indirect costs as "costs that are incurred for a common or joint purpose, benefitting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved."[108] The Parameters and Guidelines also state: "Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan."[109] And finally, the Parameters and Guidelines also limit the use of the ten percent flat rate, or default rate, to "10% of direct labor, excluding fringe benefits."[110] There is no mention of applying the ten percent rate to contract costs, or any other direct costs.

The claimant disputed the disallowance of indirect costs, and argued that despite the mandate being performed under contract with the County, the claimant still incurred additional overhead costs both within the contract and outside the contract.[111]

The Controller's finding was unchanged.[112] The Controller notes in its Final Audit Report that the claimant "incorrectly elected to use the option of claiming 10% of direct labor, excluding fringe benefits, to determine the amount of indirect costs…[h]owever, as stated above, the 10% indirect cost rate is to be applied to the amount of direct labor costs [and claimant] did not incur any payroll or direct labor costs."[113] The Controller therefore concludes that, as claimed, the indirect costs are unallowable.[114]

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[106] Exhibit A, IRC, page 279 [Final Audit Report, p. 18].

[107] Exhibit A, IRC, page 287 [Final Audit Report, p. 26].

[108] Exhibit A, IRC, page 287 [Final Audit Report, p. 26 (quoting Parameters and Guidelines, section V.B.)].

[109] Exhibit A, IRC, page 287 [Final Audit Report, p. 26 (quoting Parameters and Guidelines, section V.B.)].

[110] Exhibit A, IRC, page 288 [Final Audit Report, p. 27 (quoting Parameters and Guidelines, section V.B.)].

[111] Exhibit A, IRC, page 288-289 [Final Audit Report, pp. 27-28].

[112] Exhibit A, IRC, page 289 [Final Audit Report, p. 28].

[113] Exhibit A, IRC, page 290 [Final Audit Report, p. 29].

[114] Exhibit A, IRC, page 290 [Final Audit Report, p. 29].

III. Positions of the Parties

A. City of Palmdale

The total amount claimed for fiscal years 1999-2000 through 2012-2013 is $5,600,497.[115] The total amount reduced was $2,638,845.[116] The claimant requests reinstatement of $2,552,314.[117]

The claimant alleges two incorrect reductions within the audit: first, claimant believes that the Controller's interpretation of the scope of reimbursable activities involved in investigating a report of suspected child abuse or neglect was "excessively restrictive," resulting in adjustments to the average time increment derived from the time study that reduced reimbursement for investigating child abuse and neglect; and second, the claimant asserts that the Controller incorrectly denied indirect costs claimed.

With respect to the scope of investigation-related activities, the claimant asserts that the Controller incorrectly excluded a number of minor tasks or activities the claimant included in its time study. The claimant's response to the draft audit report asserted that "the second time study did not detail each activity separately and we believe it did not include report writing time which should have added an additional hour per case for a total of 3.67 hours to complete the investigation as mandated and write the report."[118] The claimant further stated that it offered to conduct a third time study, which the Controller declined, because, the claimant asserts, "they [the Controller's audit staff] believed that the difference in time was due to a disagreement regarding allowing activities, which would not be remedied by conducting another time study."[119] The claimant further stated that "the SCO and the City disagree on the eligibility of certain activities the Deputy performs in the course of their preliminary investigation to determine if the case is Founded, Unfounded, or Inconclusive as mandated."[120] Specifically, the claimant requested 15 minutes per case to "review prior call history," and sometimes speak to other child welfare agencies before going to conduct interviews; 40 minutes to make phone calls to schedule interviews; and 6 minutes to inspect the home of the alleged victim.[121]

In its IRC narrative, the claimant identifies five investigative steps that it maintains are reimbursable:

1) Review preliminary documents and materials to determine if interviews are necessary. This may include checking to see if a report was already written (duplication), call CPS

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[115] Exhibit A, IRC, page 259 [Controller's Final Audit Report Cover Letter].

[116] Exhibit A, IRC, page 259 [Controller's Final Audit Report Cover Letter].

[117] Exhibit A, IRC, page 1. Based on the findings that are not disputed, the Controller maintains that the actual dollar amount in dispute is $1,132,337 in direct costs and $509,136 in indirect costs. (Exhibit B, Controller's Comments on the IRC, pp. 15; 22.)

[118] Exhibit A, IRC, page 281 [Final Audit Report, p. 20].

[119] Exhibit A, IRC, page 282 [Final Audit Report, p. 21].

[120] Exhibit A, IRC, page 282 [Final Audit Report, p. 21].

[121] Exhibit A, IRC, pages 282-283 [Final Audit Report, pp. 21-22].

or reporting agency to obtain more details of the case, checking prior history, and other considerations.

(SCO is only allowing time to review the SCAR)

2) Identify involved parties
3) Schedule and set up interviews via phone and/or email when needed
4) Travel to meet with parties involved in the investigation
5) Inspection of home (in instances related to allegations of neglect) to determine living conditions – food, running water, safe living conditions, etc.[122]

The claimant further argues, in its late rebuttal comments, that the total average time for investigations resulting from the time study does not accurately reflect all the required activities. The claimant asserts that report writing was not fairly reflected in the Controller's calculation of allowable time, and that longer, outlier investigative cases should not be excluded from the time study.[123] Further, the claimant asserts that its investigation time study was derived primarily from officers' on-scene time, which, according to the claimant, "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."[124] The claimant asserts that "[i]t is common that the deputy must attempt to contact other parties after the initial call for service."[125]

With respect to the disallowance of indirect costs, the claimant argues that the Controller incorrectly disallowed "the default 10% Indirect Cost Rate Proposal or overhead costs to the City's claim for reimbursement allowed by the claiming instructions."[126] The Controller determined that because the claimant implemented the mandate by contracting with the Los Angeles County Sheriff's Office, the claimant was not claiming direct labor costs, and could not claim indirect costs related to those activities and costs.[127] Further, the Controller opined that "there is already adequate overhead included in the contracted county billed hourly rates…"[128]

The claimant disagrees with the Controller's conclusion, and asserts that it did claim direct salaries and benefits, and should be entitled to indirect costs.[129] In addition, the claimant argues that it had additional overhead costs both within its contract with the County and outside of the

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[122] Exhibit A, IRC, page 3 [As noted, the Controller agrees that inspecting the home is a reimbursable activity, but maintains that this activity is included in the time study. (Exhibit A, IRC, page 285 (Final Audit Report, p. 24))].

[123] Exhibit C, Claimant's Late Rebuttal Comments, pages 1-2.

[124] Exhibit C, Claimant's Late Rebuttal Comments, page 2.

[125] Exhibit C, Claimant's Late Rebuttal Comments, page 2.

[126] Exhibit A, IRC, page 4.

[127] Exhibit A, IRC, page 4.

[128] Exhibit A, IRC, page 4.

[129] Exhibit A, IRC, page 288 [Final Audit Report, p. 27].

contract. In this respect the claimant characterized administrative and clerical support staff as "overhead," and states that "[e]ach fiscal year, the City purchased additional supplemental overhead positions through the contract, including Station Clerks, Administrative and Motor Sergeants (in addition to the Sergeants who were already built into the standard billing rates)."[130] The claimant further states "[i]n some years the cities may be able to afford more direct staff and more overhead items and other years they cannot."[131] The claimant asserts that this may affect response times and service quality for the community.[132] The claimant states, without citing specific support, that "[w]hen the actual overhead rates were calculated, they were found to range between 6%-13%."[133] The claimant therefore concludes that the ten percent "default rates is [*sic*] a reasonable approximation of actual overhead costs incurred by the city."[134]

With respect to "overhead incurred outside of the contract," the claimant states as follows:

> In addition to the County billed overhead, the City also contributed additional funds to support the law enforcement services contract. For example, there are City wide overhead costs documented in their FY 13-14 Cost Allocation Plan ($1,001,171) including administrative time from the City Attorney, City Manager's Office, Finance, Human Resources, and the Public Safety Department.
>
> Then there are additional city costs incurred to contract the Palmdale Sheriff's Station in 2004 including the donation of 11 acres of land estimated (estimated value of $1.3 million) as well as for city provide infrastructure improvements of (approximately $1.01 million).
>
> All these are valid examples of additional overhead costs not captured by the LA Sheriff's Deputy billing rate and denied for reimbursement in the SCO audit. The city provided many examples and documents supporting that it is actually incurring overhead costs over and above that which was included in the Deputy's standard billing rate. These types of city wide overhead items are eligible for reimbursement under the instruction and OMB A-87 and should be allowed for inclusion in our claims. (See attached examples).[135]

In its late rebuttal comments, the claimant acknowledges 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."[136] The claimant argues that "State Mandate statutes require the reimbursement of actual costs incurred to comply with

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[130] Exhibit A, IRC, page 288 [Final Audit Report, p. 27].

[131] Exhibit A, IRC, page 288 [Final Audit Report, p. 27].

[132] Exhibit A, IRC, page 288 [Final Audit Report, p. 27].

[133] Exhibit A, IRC, page 288 [Final Audit Report, p. 27].

[134] Exhibit A, IRC, page 288 [Final Audit Report, p. 27].

[135] Exhibit A, IRC, page 289 [Final Audit Report, p. 28].

[136] Exhibit C, Claimant's Late Rebuttal Comments, page 3.

the mandated program and the city believes it has shown that additional overhead costs were incurred and therefore were incorrectly reduced by the SCO."[137]

B. State Controller's Office

The Controller urges the Commission to deny this IRC. The Controller states that of the claimant's total reimbursement claims for $5,600,497 for fiscal years 1999-2000 through 2012-2013, $2,638,845 "is unallowable because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs."[138] The Controller goes on: "The city does not dispute the portion of the audit findings related to the overstated SCAR investigations claimed for the audit period, nor the misstated $1,013 in costs claimed within the Forward Reports to DOJ component activity in FY 2001-02."[139] The remaining disputed reduction, according to the Controller, is limited to $1,132,337.[140]

The Parameters and Guidelines provide reimbursement to complete an investigation to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting a required form to DOJ.[141] The Controller acknowledges that "[t]his activity includes reviewing the initial SCAR (Form SS 8572), conducting initial interviews with involved parties, and making a report of the findings of those interviews."[142] The Controller states that the Commission's Decision on the Parameters and Guidelines "clarified multiple times…that reimbursement is limited to the activities noted."[143] Further, the Controller notes that the claimant contracts with the Los Angeles County Sheriff's Department to perform the law enforcement-related activities of the mandate, including investigations of suspected child abuse. Accordingly, the Controller determined that essentially all salaries and benefits claimed for the audit period should more properly be classified as contract costs.[144]

The Controller explains that the claimant's contract costs were claimed based on two time studies, the first of which the Controller found "inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases that were not representative of the total population of SCAR investigations."[145] The second time study the

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[137] Exhibit C, Claimant's Late Rebuttal Comments, page 3.

[138] Exhibit B, Controller's Late Comments on IRC, page 8.

[139] Exhibit B, Controller's Late Comments on IRC, page 15.

[140] Exhibit B, Controller's Late Comments on IRC, page 15.

[141] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, pages 25-34.

[142] Exhibit B, Controller's Comments on the IRC, page 16.

[143] Exhibit B, Controller's Comments on the IRC, page 16.

[144] Exhibit B, Controller's Comments on the IRC, page 16.

[145] Exhibit B, Controller's Comments on the IRC, page 16.

Controller determined was appropriate, "with the exception of the one investigation that included activities occurring after the SCAR was determined to be a substantiated case of child abuse."[146] The Controller therefore accepted and applied the second time study, with that case excised from the results. The Controller further verified the reasonableness of its results by conducting interviews and a time survey.[147]

The claimant, during audit fieldwork, and in this IRC, has sought to augment the results of the time study, and increase the average time increment resulting from the time study, alleging that report writing time, and three preliminary investigative activities, should have been included. The Controller maintains that report writing time and time to inspect the home and living conditions of the alleged victim are included in the results of the time study, and the other activities raised are beyond the scope of the mandate.[148]

With respect to the disallowance of indirect costs, the Controller maintains that the claimant inappropriately applied the 10 percent indirect cost rate to contract service costs.[149] The Controller explains that because the claimant did not incur any direct labor costs for mandated activities, indirect costs are inappropriate; rather, any overhead or indirect costs were included within the contract rates.[150] The fact that overhead costs were built into the contract rate was confirmed by the Los Angeles County Sheriff's Department's Contract Law Enforcement Bureau.[151] The Controller further notes that the Parameters and Guidelines allow claimants the option of claiming indirect costs based on 10 percent of direct labor, excluding benefits, or, preparing an indirect cost rate proposal if the 10 percent rate does not seem sufficient.[152] Here, the claimant chose to use the 10 percent rate, but had no direct labor costs.[153] The Controller states that the claimant created "sample Indirect Cost Rate Proposals" for fiscal years 2006-2007 through 2012-2013, but those sample ICRPs were submitted to demonstrate that the ten percent flat rate was reasonable, and in fact conservative; the claimant only seeks "restoration of the 10% rate and not the indirect cost rates based on the proposed ICRPs."[154]

IV. Discussion

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs if the Controller determines that the claim is excessive or unreasonable.

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[146] Exhibit B, Controller's Comments on the IRC, page 16.

[147] Exhibit B, Controller's Comments on the IRC, page 16.

[148] Exhibit A, IRC, page 285 [Controller's Final Audit Report, p. 24].

[149] Exhibit B, Controller's Comments on the IRC, page 22.

[150] Exhibit B, Controller's Comments on the IRC, page 22.

[151] Exhibit B, Controller's Comments on the IRC, page 24.

[152] Exhibit B, Controller's Comments on the IRC, page 24.

[153] Exhibit B, Controller's Comments on the IRC, page 24.

[154] Exhibit B, Controller's Comments on the IRC, page 24.

Government Code section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6 of the California Constitution.[155] The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."[156]

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.[157] Under this standard, the courts have found that:

> When reviewing the exercise of discretion, "[t]he scope of review is limited, out of deference to the agency's authority and presumed expertise: 'The court may not reweigh the evidence or substitute its judgement for that of the agency. [Citation.]'" … "In general … the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support…." [Citations.] When making that inquiry, the " ' "court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute." [Citation.]' "[158]

The Commission must review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.[159] In addition, sections 1185.1(f)(3) and 1185.2(d) and (e) of the Commission's regulations require that any assertions of

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[155] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

[156] *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

[157] *Johnson v. Sonoma County Agricultural Preservation and Open Space Dist.* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

[158] *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

[159] *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record.[160]

A. The Claimant Timely Filed this IRC Within Three Years from the Date Claimant First Received from the Controller a Final State Audit Report, Letter, or Other Written Notice of Adjustment to a Reimbursement Claim, Which Complies with Government Code Section 17558.5(c).

Government Code section 17561 provides that the state shall reimburse local government for all costs mandated by the state. However, the Controller is authorized by section 17561 to audit those claims to verify the amount of mandated costs, and reduce any claim that the Controller determines is excessive or unreasonable. Government Code section 17551 in turn provides that the Commission shall hear and decide upon a claim by a local agency or school district that the Controller has incorrectly reduced payments pursuant to section 17561. California Code of Regulations, title 2, section 1185.1 provides for the period of limitation in which an IRC must be timely filed:

> All incorrect reduction claims shall be filed with the Commission no later than three years following the date a claimant first receives from the Office of State Controller a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c) by specifying the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the claimant, and the reason for the adjustment. The filing shall be returned to the claimant for lack of jurisdiction if this requirement is not met.[161]

Here, the final audit report is dated May 19, 2016.[162] The IRC was filed with the Commission on November 7, 2017.[163] Less than three years having elapsed between the issuance of the audit report and the filing of the IRC, this IRC was filed within the period prescribed in Code of Regulations, title 2, section 1185.1.

B. The Commission Does Not Have Jurisdiction to Determine Whether Other Preliminary Investigative Activities Were Accounted for in the Time Study Because There Has Been No Reduction Relating to Preliminary Investigative Activities.

The claimant argued for additional activities and time to augment the results of the time study, such as making phone calls to schedule interviews that were not accounted for in the time study.[164] The revised time study documentation supporting the amended claims, however, does

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[160] Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5

[161] California Code of Regulations, title 2, section 1185.1(c) (Register 2016, No. 38).

[162] Exhibit A, IRC, page 259 [Controller's Final Audit Report].

[163] Exhibit A, IRC, page 1.

[164] Exhibit A, IRC, pages 282-285 [Final Audit Report, pp. 21-24].

not specifically identify additional time for preliminary investigative activities.[165] In addition, the evidence in the record does not show that at any point these preliminary activities were ever specifically claimed, or specifically disallowed, either in the original time study and reimbursement claims, or in the amended reimbursement claims filed July 15, 2015. As indicated in the Final Audit Report, the only reductions taken by the Controller related to the exclusion of the one investigation that went beyond the scope of the mandate, and the rejection of the additional report writing time claimed. Accordingly, while the claimant and the Controller have opined on the scope of reimbursement with respect to preliminary investigative activities,[166] there has been no reduction relating to preliminary investigative activities.

Pursuant to Government Code section 17551(d), the Commission only has jurisdiction over *reductions* taken in the context of an audit. Therefore, the Commission does not have jurisdiction to consider these issues in the context of an IRC.

C. The Controller's Reduction in Finding 2, Which Resulted from an Adjustment to the Average Time Increment in Claimant's Time Study, Is Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.

As noted above, the initial claiming period for this mandated program includes fiscal years 1999-2000 through 2012-2013, and initial claims, in accordance with the claiming instructions, were required to be filed no later than July 15, 2014.[167] The Controller did not expect the claimant to have sufficient contemporaneous source documentation extending back to the beginning of the audit period, and therefore permitted the claimant to perform a time study.[168] The claimant performed two time studies, and submitted its initial reimbursement claim on or about July 3, 2014, based on an average time increment calculated from both time studies of 3.67 hours.[169]

As indicated in the Background, the first of two time studies was not contemporaneous with the performance of the activities, and was therefore rejected, but the Controller accepted the claimant's second time study, except that it excluded an investigation "with unallowable hours that accounted for activities following the determination of a substantiated status of child abuse."[170] The Controller recalculated without the unallowable investigation, and found an

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[165] Exhibit C, Claimant's Late Rebuttal Comments, page 15.

[166] See Exhibit A, IRC, pages 285-286 [Final Audit Report, pp. 24-25].

[167] Exhibit A, IRC, page 229 [initial claiming instructions].

[168] Any attempt to enforce the contemporaneous source document rule retroactively would raise due process implications. (*Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 803-807; *Department of Health Services v. Fontes* (1985) 169 Cal.App.3d 301, 304-305; *Tapia v. Superior Court* (1991) 53 Cal.3d 282; 287-292; *Murphy v. City of Alameda* (1993) 11 Cal.App.4th 906, 911-912.)

[169] Exhibit B, Controller's Comments on the IRC, page 30; Exhibit A, IRC, page 278 [Final Audit Report, p. 17].

[170] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

average time increment of 2.65 hours.[171] The claimant filed amended claims, dated July 15, 2015, which sought reimbursement based on a 3.66 hour time increment.[172] That figure was based on the second time study only, but included the one investigation that the Controller had determined was unallowable, as well as an additional thirty minutes report writing time for eleven of the fourteen investigations, which the claimant asserted had been inadvertently omitted.[173] The claimant had also argued, during audit fieldwork, that the average time increment should be increased to reflect certain preliminary investigative activities.[174]

The Controller rejected the request for additional report writing time, concluding that report writing was already accounted for in the average time increment, and excluded the unallowable investigation from the time study sample, resulting in a 2.65 hour average time increment. Thus, the reductions at issue relating to the time study include:

- Exclusion from the time study sample of an investigation that included unallowable activities conducted subsequent to the determination that the report of suspected child abuse was substantiated; and
- Rejection of the claimant's proposed additional time for report writing.

1. The Controller's reduction of costs based on the exclusion of one investigation from the claimant's time study that included activities that are beyond the scope of the mandate is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The Controller reduced reimbursement based on excluding from the claimant's time study a single investigation that included unallowable activities occurring subsequent to the determination whether the case was substantiated, inconclusive, or unfounded. That investigation was referred to the Los Angeles County Sheriff's Special Victims Unit, and according to interviews with the deputies performing the mandate included further investigation after that referral to DOJ was made.[175] That investigation also required substantially more time than the others sampled in the time study (660 minutes, as compared to approximately 159 minutes, on average, throughout the remaining sample).[176] The Controller concluded "[t]he average time per case, using the second time study results (less the unallowable hours of one case), totaled 2.65 hours."[177] The Controller further stated, "[t]o verify this time increment, we

[171] Exhibit B, Controller's Comments on IRC, page 171 [Analysis of Time Study #2].

[172] Exhibit A, IRC, pages 299-380 [amended claim forms].

[173] Exhibit B, Controller's Comments on IRC, page 169 [additional time added to time study #2]; Exhibit A, IRC, pages 299-380 [Amended Claim Forms].

[174] Exhibit C, Claimant's Late Rebuttal Comments, pages 37-38 [email discussion between the claimant's representatives and the Controller's audit staff].

[175] Exhibit C, Claimant's Late Rebuttal Comments, page 38[email discussion between the claimant's representatives and the Controller's audit staff].

[176] Exhibit B, Controller's Comments on the IRC, page 171.

[177] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

interviewed the deputies responsible for performing ICAN investigations."[178] The Controller conducted a time survey with the deputies, which resulted in a range of 2.29 to 2.71 hours. Since the 2.65 hours resulting from the time study fell within that range, the Controller determined that the time study result was reasonable, and accepted the 2.65 hour average time increment.[179]

The claimant argues that even though that investigation was an outlier in terms of the time spent by deputies performing the mandate, it should be included in the time study sample because it reflects the fact that some cases require more time and resources than others:[180]

> [T]he longest case in [the claimant's] 2013 [time study] 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.[181]

The Commission finds that the reduction of costs based on the exclusion of one investigation from claimant's time study is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The scope of the reimbursable activity relating to investigations of suspected child abuse or neglect looms large in the Commission's consideration and analysis of the Parameters and Guidelines, and it remains an issue in this IRC. The Commission's Decision adopting the Parameters and Guidelines reasoned that the requirement to investigate reports of suspected child abuse or neglect derives from the reporting requirement to DOJ; it is not a reimbursable state mandate to investigate reports of child abuse or neglect for purposes of prosecuting crimes.[182] Accordingly, the Parameters and Guidelines place the "Complete an Investigation" activity under the heading, "Reporting to the Department of Justice."[183]

The Decision also analyzed at length the idea that the express goal of CANRA is to protect children from abuse or neglect, not to investigate and prosecute criminal child abuse, sexual assault, neglect, or other crimes.[184] And since the other agencies with similar reporting responsibilities under CANRA do not have law enforcement or criminal prosecution authority, the Parameters and Guidelines limited reimbursement for this mandate to an investigation similar

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[178] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[179] Exhibit A, IRC, page 284 [Controller's Final Audit Report, p. 23].

[180] Exhibit C, Claimant's Late Rebuttal Comments, page 34.

[181] Exhibit C, Claimant's Late Rebuttal Comments, page 2.

[182] Exhibit X, Statement of Decision and Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 25.

[183] Exhibit A, IRC, pages 240-241 [Parameters and Guidelines, pp. 8-9].

[184] Exhibit X, Statement of Decision on Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 34.

in scope to one conducted by another child welfare agency, and which is conducted for purposes of reporting to DOJ when suspected child abuse is substantiated or inconclusive.[185] The Commission made that determination, in part, because at some point an investigation of suspected child abuse conducted by a law enforcement agency turns from an investigation to determine whether a report is substantiated, inconclusive, or unfounded, to an investigation for purposes of criminal prosecution:

> Therefore, because in-person interviews and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate. All further investigative activities are not reimbursable under the mandate, because, in a very practical sense, once evidence is being gathered for criminal prosecution, the determination that a report is "not unfounded" has been made, and the investigative mandate approved in the test claim statement of decision has been satisfied.[186]

The Parameters and Guidelines also include an express disclaimer that reimbursement is not required for: "Investigative activities undertaken *subsequent to the determination* whether a report of suspected child abuse is substantiated, inconclusive, or unfounded…including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews."[187]

Here, the Controller determined that one of the fourteen investigations sampled for the time study included activities that were "subsequent to the determination" that the report of child abuse was not unfounded. In other words, referral to SVU detectives suggested that the case in question was at minimum not unfounded, and therefore a report to DOJ was required. The evidence in the record shows that this determination was based on conversations with the deputies at the Palmdale station.[188] Following those discussions, the Controller correctly determined that any further investigation subsequent to that determination is beyond the scope of the mandate, in accordance with the Parameters and Guidelines. Therefore, the Controller excluded that investigation from the sample used for the time study, and recalculated the average time increment based on the other 13 investigations sampled.

Then, as noted above, the Controller verified the reasonableness of the time study results after removing that case from the sample, by conducting a time survey, and the 2.65 hour average

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[185] Exhibit X, Statement of Decision on Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, pages 28-38.

[186] Exhibit X, Statement of Decision on Parameters and Guidelines, *Interagency Child Abuse and Neglect Investigation Reports*, 00-TC-22, page 38.

[187] Exhibit A, IRC, pages 240-241 [Parameters and Guidelines, pp. 8-9].

[188] Exhibit C, Claimant's Late Rebuttal Comments, page 38 [email discussion between the claimant's representatives and the Controller's audit staff].

time increment fell squarely within the results of the time survey.[189] The claimant's argument that the 660 minute case should have been included in the sample because "[t]hese types of more involved cases do occur and their lengthier investigation time should also be factored into the average time per case,"[190] ignores the fact that the case was not excluded because of its length, but because it exceeded the scope of the mandate, based on discussions with the officers performing the mandate. The claimant continues to challenge that conclusion, but provides no evidence to rebut it.

Accordingly, the Controller's exclusion of one sample investigation that included unallowable activities from the time study is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

2. The Controller's rejection of additional report writing time proposed in the claimant's amended claims is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support.

As noted above, audit fieldwork revealed a single investigation within the time study that included unallowable activities and time, and the Controller determined that that investigation should be removed from the time study.[191] In response, the claimant argued for additional activities and time to augment the results of the time study, and filed amended reimbursement claims, based on a 3.66 hour average time increment per investigation.[192] The 3.66 hours included not only the investigation that the Controller had determined to remove, but also an additional thirty minutes of report writing time for eleven of the fourteen investigations in which the claimant asserted that report writing had been inadvertently omitted from the time study.[193] The Controller rejected the additional time for report writing, and in the Final Audit Report determined a 2.65 hour average time increment allowable from the claimant's time study.

The Commission finds that the Controller's rejection of the claimant's proposed additional time for report writing was not arbitrary, capricious, or entirely lacking in evidentiary support.

The parties do not dispute whether report writing is a reimbursable component of the investigation; the dispute is whether report writing was adequately reflected and accounted for in the time study. The Controller states that preparing a written report was one of the four activities clearly and expressly identified in the time study documentation, and "was in fact recorded by the deputies in a number of investigations within the time study."[194] The Final Audit Report states the following:

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[189] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[190] Exhibit C, Claimant's Late Rebuttal Comments, page 2.

[191] Exhibit C, Claimant's Late Rebuttal Comments, pages 34-38 [email discussion between the claimant's representatives and the Controller's audit staff].

[192] Exhibit C, Claimant's Late Rebuttal Comments, page 15.

[193] Exhibit A, IRC, pages 299-380 [Amended Claim Documentation]; Exhibit B, Controller's Comments on the IRC, page 169.

[194] Exhibit A, IRC, page 285 [Final Audit Report, p. 24].

The second time study recorded time spent performing four activities. It did not separately identify the time for each activity. The time study noted total hours per case and listed which activities were performed for each case. For each investigation included in the time study, the deputies would mark which of the following four activities were performed:

1. Initial response to begin documentation of case and to contact County Welfare.
2. Complete an investigation to determine whether a report is unfounded, substantiated, or inconclusive.
3. Prepare a written report for every case investigated of known or suspected child abuse.
4. Review and approval of report.[195]

Accordingly, preparing a written report for every case was one of four activities recorded in the claimant's time study. The time study summary documentation also states: "NOTE that this year ALL activities – ranging from investigation, report writing and review and approval were included in ONE time entry."[196] And finally, the Controller maintains that the time *survey* verified the reasonableness of the 2.65 hour average time increment, which does not include the additional thirty minutes for report writing sought by the claimant.[197] Thus, the Controller did not add 30 minutes to the average time increment.

The claimant has not filed any evidence, as required by Government Code section 17559 and section 1187.5 of the Commission's regulations, to support the assertion that report writing was inadvertently omitted from the time study. Government Code section 17559 requires that all findings of the Commission be based on substantial evidence in the record. And section 1187.5 of the Commission's regulations requires that all written representations of fact must be signed under penalty of perjury by persons who are authorized and competent to do so and must be based upon the declarant's personal knowledge, information, or belief." Hearsay evidence may be used for the purpose of supplementing or explaining other evidence, but *shall not be sufficient in itself* to support a finding unless it would be admissible over objection in civil actions.[198]

Here, to support its assertions, the claimant included in its rebuttal comments a document with the handwritten caption: "2013 TIME STUDY." This document contains fourteen handwritten entries with dates, case numbers, and total investigative time, and notations of activities: some entries show "1, 2, 4," and others show "1, 2, 3, 4."[199] The claimant suggests that the absence of activity "3" in those entries means that report writing was not reflected in the total time.[200]

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[195] Exhibit A, IRC, page 284-285 [Final Audit Report, pp. 23-24].

[196] Exhibit C, Claimant's Late Rebuttal Comments, page 15.

[197] Exhibit A, IRC, page 284 [Final Audit Report, p. 23].

[198] California Code of Regulations, title 2, section 1187.5(a).

[199] Exhibit C, Claimant's Late Rebuttal Comments, page 12.

[200] Exhibit C, Claimant's Late Rebuttal Comments, page 14.

Another document, this one typed, and labeled "Analysis of Time Study #2" contains the same entries, and the same notations under "Activities Performed."[201]

On a cover page preceding these documents the following assertions appear:

> 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 QUESTIONAIRE [sic] RESULTS ALSO SHOW THAT REPORT WRITING TIME WAS UNDERSTATED. BASED ON THE QUESTIONAIRE, [sic] AVERAGE TIME PER CASE SHOULD HAVE BEEN 36 MINUTES PER INVESTIGATION[202]

The claimant also relies on the document labeled "Time Survey Questionnaire," which contains separate estimates for the time needed to prepare a report for an unfounded investigation (15-20 minutes) and a substantiated or inconclusive investigation (45-50 minutes).[203] A handwritten comment next to those entries states "avg = 37 mins."[204] On the basis of these items, the claimant requested an additional 30 minutes of report writing time, on the theory that for eleven of the fourteen investigations sampled, report writing (activity #3) is not reflected in the handwritten time logs.

But none of these documents (even collectively) constitutes substantial evidence to support a Commission finding that the Controller's determination was arbitrary, capricious, or entirely lacking in evidentiary support. Rather, the claimant's assertions and filed documents are all hearsay evidence. The Evidence Code defines hearsay as "evidence of a[n out of court] statement that was made other than by a witness while testifying at the hearing and that is offered to prove the truth of the matter stated."[205] Documentary evidence offered as proof of a factual issue is almost always hearsay, and is not admissible as direct evidence unless it complies with one of the many exceptions in the Evidence Code. Business records and official records are two such exceptions to the hearsay rule, but in both cases the writing must be made at or near the time of the act, condition, or event; and the sources of information and method and time of preparation must be such as to indicate trustworthiness.[206] More importantly, official records must be created by and within the scope of duty of a public employee (these documents contain

[201] Exhibit C, Claimant's Late Rebuttal Comments, page 14.

[202] Exhibit C, Claimant's Late Rebuttal Comments, page 11.

[203] Exhibit C, Claimant's Late Rebuttal Comments, page 18.

[204] Exhibit C, Claimant's Late Rebuttal Comments, page 18.

[205] Evidence Code section 1200.

[206] Evidence Code sections 1271; 1280

no indication of their origin),[207] while business records must be authenticated by the testimony of a "custodian or other qualified witness."[208] And, under the Commission's regulations, hearsay evidence may be used for the purpose of supplementing or explaining other evidence, but *shall not be sufficient in itself* to support a finding unless it would be admissible over objection in civil actions.[209]

Here, neither the handwritten documents that purport to be "time logs," nor the computer-generated recitation of the same information, is signed, or dated, or authenticated by a declaration sworn under penalty of perjury by persons who are authorized and competent to do so and based upon the declarant's personal knowledge, information, or belief.[210] In addition, there is nothing in the record to show how or when those documents were generated, or by whom. On that basis, the documents in question are clearly inadmissible hearsay. Although the Commission's regulations do not universally bar the admission of hearsay, such evidence "shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions."[211] Thus, none of the documents relied on by the claimant constitute substantial evidence to rebut the Controller's findings nor can they, collectively or by themselves, support a finding of the Commission.

Based on the foregoing, the Commission finds that the Controller's rejection of the claimant's proposed additional time for report writing was not arbitrary, capricious, or entirely lacking in evidentiary support.

D. The Controller's Reduction of Indirect Costs Is Correct as a Matter of Law.

The final reduction at issue in this IRC relates to the disallowance of indirect costs during the audit period. The Parameters and Guidelines allow claimants to use either a ten percent indirect cost rate based on direct labor costs, excluding benefits, or prepare an Indirect Cost Rate Proposal. In this case, the claimant claimed the ten percent indirect cost rate for each fiscal year and applied it to contract services costs that were incorrectly claimed as direct labor costs. The claimant did not incur any direct labor costs in any fiscal year of the audit period. The claimant contracts with the Los Angeles County Sheriff's Department to perform all law enforcement activities, including the reimbursable activities here. Therefore, the Controller found that the claimant did not incur any direct labor costs for this program, and that the claimant's methodology to classify and compute costs as indirect based on labor costs is not appropriate. The Controller also found that the claimant's contracted rates included overhead costs.[212]

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[207] Evidence Code section 1280.

[208] Evidence Code section 1271. Note that under the Commission's regulations a declaration under penalty of perjury may substitute for sworn testimony.

[209] California Code of Regulations, title 2, section 1187.5(a).

[210] Exhibit C, Claimant's Late Rebuttal Comments, pages 12-18.

[211] California Code of Regulations, title 2, section 1187.5.

[212] Exhibit B, Controller's Comments on the IRC, page 22.

The claimant replies that it is entitled to fair compensation of all direct and indirect actual costs related to the mandated program.[213] In addition, the claimant asserts that the hourly rates of the deputies do not include all overhead, such as additional administrative and support positions, and facility costs.[214] The claimant further explains:

> In the Los Angeles County Sheriff Contract, most overhead charges are included in the cost of each Deputy in the contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.
>
> In addition to this base amount of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require and can afford additional support (such as clerical) or administrative staff (dedicated Lieutenants, and extra Sergeants or Watch Deputies). Each fiscal year, the City purchased additional supplemental overhead positions through the contract. (See Appendix B)
>
> In some years the cities may be able to afford more direct staff and more overhead items and in other years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 12%-15%. (See Appendix B)[215]

The claimant further asserts that it incurred "approximately $1 million in City Staff Costs related to the management and oversight of the Sheriff's Contract/Public Safety program (or 5% of total Law Enforcement Contract with the County)."[216] And finally, the claimant asserts that the donation of 11 acres of land, and "infrastructure improvements associated with the construction of the Palmdale Sheriff's Station in 2004" constitute reimbursable indirect costs outside the contract.[217]

The Commission finds that the Controller's reduction is correct as a matter of law.

The Parameters and Guidelines state that when claiming indirect costs claimants have the option of using *10% of direct labor*, excluding fringe benefits, *or preparing an Indirect Cost Rate Proposal* (ICRP) if the indirect cost rate claimed exceeds 10%, as follows:

> Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2)

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[213] Exhibit A, IRC, page 5.

[214] Exhibit A, IRC, page 5.

[215] Exhibit A, IRC, page 6.

[216] Exhibit A, IRC, page 6.

[217] Exhibit A, IRC, page 6.

the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable. The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.[218]

The claimant here filed its initial reimbursement claims as direct salary costs for the deputies and sergeants conducting the mandate. The Controller reclassified those costs, because the claimant does not perform the mandate directly, but instead contracts with the County of Los Angeles for all law enforcement services.[219] The Final Audit Report states (and the claimant concedes) that "[n]one of the city staff members performed any of the reimbursable activities under this program."[220] However, because the claimant sought indirect costs using the ten percent flat rate applied to those contract costs,[221] which is not consistent with the Parameters and Guidelines, the Controller also disallowed all indirect costs.

The claimant argues that it is entitled to its indirect costs, and puts forward several examples of alleged indirect costs that it claims justify the ten percent flat rate as a conservative estimate of its reimbursable costs incurred, but there is no evidence in the record that the claimant in fact attempted to develop an indirect cost rate proposal, consistently with the Parameters and Guidelines. The Controller explains:

> As support, the city created sample Indirect Cost Rate Proposals (ICRPs) for FY 2006-07 through FY 2012-13…The city provided its ICRPs to show additional overhead costs that it asserts should be reimbursable. However, the city is asking for the restoration of the 10% rate claimed and not the indirect cost rates based on the proposed ICRPs.[222]

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[218] Exhibit A, IRC, page 247 [Parameters and Guidelines, p. 15 (emphasis added)].

[219] Exhibit A, IRC, page 287 [Final Audit Report, p. 26].

[220] Exhibit A, IRC, page 271 [Final Audit Report, p. 10].

[221] Exhibit A, IRC, page 287 [Final Audit Report, p. 26].

[222] Exhibit B, Controller's Comments on the IRC, page 25.

The Controller also describes a number of other issues within the sample ICRPs, but as noted the claimant is not relying on the sample ICRPs to support reimbursement.[223]

The Parameters and Guidelines do not allow the claimant to use an indirect cost rate of 10 percent based on contract costs. The ten percent rate is allowed when the claimant uses its own employees to perform the mandated activities. Therefore, the remaining option for the claimant would have been to develop an indirect cost rate proposal. There is no evidence that the claimant did so here.

Accordingly, the Commission finds that the Controller's reduction of indirect costs, as claimed, is correct as a matter of law.

V. Conclusion

Based on the forgoing analysis, the Commission denies this IRC.

[223] Exhibit B, Controller's Comments on the IRC, pages 25-27.

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 July 23, 2018, I served the:

- **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing issued July 23, 2018**

  Interagency Child Abuse and Neglect Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 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.

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[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 July 23, 2018 at Sacramento, California.

Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 5/15/18

Claim Number: 17-0022-I-01

Matter: Interagency Child Abuse and Neglect Investigation 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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Exhibit E

RECEIVED
August 8, 2018
Commission on
State Mandates

BETTY T. YEE
California State Controller

August 8, 2018

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

Re: **Draft Proposed Decision**
Incorrect Reduction Claim
Interagency Child Abuse and Neglect Investigation Reports, 17-0022-I-01
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by the Statutes of 1977, Chapter 958; the Statutes of 1980, Chapter 1071; the Statutes of 1981, Chapter 435; the Statutes of 1982, Chapters 162 and 905; the Statutes of 1984, Chapters 1423 and 1613; the Statutes of 1985, Chapter 1598; the Statutes of 1986, Chapters 1289 and 1496; the Statutes of 1987, Chapters 82, 531, and 1459; the Statutes of 1988, Chapters 269, 1497, and 1580; the Statutes of 1989, Chapter 153; the Statutes of 1990, Chapters 650, 1330, 1363, and 1603; the Statutes of 1992, Chapters 163, 459, and 1338; the Statutes of 1993, Chapters 219 and 510; the Statutes of 1996, Chapters 1080 and 1081; the Statutes of 1997, Chapters 842, 843, and 844; the Statutes of 1999, Chapters 475 and 1012; and the Statutes of 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)
Fiscal Years: 1999-2000 through 2012-13
City of Palmdale, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' (Commission) draft proposed decision dated July 23, 2018, for the above incorrect reduction claim filed by the city of Palmdale. We agree with the Commission's conclusion to support our reduction of costs claimed for fiscal year (FY) 1999-2000 through FY 2012-2013.

If you have any questions, please contact me by telephone at (916) 327-3138.

Sincerely,

Lisa Kurokawa for,

LISA KUROKAWA, Bureau Chief
Compliance Audits Bureau
Division of Audits

LK/kw

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

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 August 9, 2018, I served the:

- **Controller's Comments on the Draft Proposed Decision filed August 8, 2018**

  Interagency Child Abuse and Neglect Investigation Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 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.

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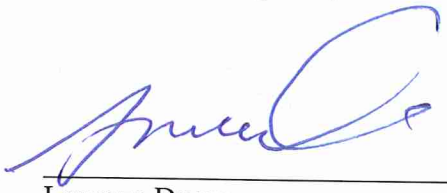
[1] Since renumbered as Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).
[2] The substantive requirements of section 903 are now found at section 902, pursuant to amendments effected by Register 2010, Number 2.

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 August 9, 2018 at Sacramento, California.



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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 5/15/18

Claim Number: 17-0022-I-01

Matter: Interagency Child Abuse and Neglect Investigation 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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Exhibit F

RECEIVED
August 24, 2018
Commission on
State Mandates

Cost Recovery Systems, Inc.

August 24 2018

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

Response to Commission Draft Findings on the CITY OF PALMDALE'S: INTERAGENCY CHILD ABUSE – INCORRECT REDUCTION CLAIM

Dear Ms. Halsey,

On behalf of the City of Palmdale, I respectfully request your consideration the attached documents we have prepared to respond to the Commission's Draft Findings of the City of Palmdale Interagency Child Abuse Incorrect Reduction Claim. We hope that this will provide greater clarification and support of our contentions that the State Controller's Office incorrectly reduced our claims by:

- denying the inclusion of actual overhead costs incurred which were eligible for State reimbursement.
- reducing eligible time per case for the eligible activity of report writing that was inadvertently omitted for some of the cases in the time study.
- that eligible time per case was reduced by incorrectly removing the largest case

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

Sincerely,

Annette Chinn
Cost Recovery Systems, Inc.
City of Palmdale Representative

705-2 East Bidwell Street, # 294
Folsom, California 95630

Telephone: 916.939.7901
Fax: 916.939.7801

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DECLARATION OF

VANESSA REDDY

LA SHERIFF DEPARTMENT

DETECTIVE

DECLARATION OF VANESSA REDDY

I, Vanessa Reddy, make the following declaration under oath based upon my personal knowledge:

I am a Detective for the Los Angeles County Sheriff's Department. I have been employed by the County in this capacity since 2007. As part of my duties, I am responsible for investigating and documenting Child Abuse and Neglect cases.

I have personal knowledge of the Child Abuse Investigation process and procedures of the LA County Sheriff's Department and I the employee who completed the Child Abuse Time Study Log in September, 2013 which is attached to this declaration as Item 1.

The time log parameters provided to me by my commanding Sergeant identified four eligible activities and are listed on the attached blank Time Log (Item 2)

1– Initial response to begin documentation of case and contacting county the county welfare department to forward to other agencies if the case did not occur in the city.
2 - Complete an investigation to determine whether a report of suspected child abuse or sever neglect is unfounded, substantiated, or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" form SS 8583, or subsequent designated form to the DOJ.
3 - Prepare a written report for every case investigated of known or suspected child abuse or severe neglect.
4 - Review and approve of report.

I tracked the actual time for these activities during the month of September, 2013 but inadvertently did not include time for report writing for all of the cases. This was because I was not clear on the exact parameters and the cases that I did not include report writing time for were for unfounded cases of child abuse. These cases typically end with the numbers "419" at the end of the report number. All of these unfounded cases also had a written internal report prepared, however, because those reports were not sent to the District Attorney's Office I did not input report writing time on the logs.

It is my believe that to fairly represent actual time spent on this report writing activity, 15 – 20 minutes of time should be added to those cases (see attached log with an asterisk) which did not include time for report writing.

I also wanted to note that I was never interviewed by anyone from the State Controller's Office about this time log or any other issues pertaining to this Child Abuse program or this audit.

I am personally conversant with the foregoing facts and information and if so required, I could and would testify to the statements made herein.

Executed this 24 day of August in Palmdale, California.

Detective Vanessa Reddy
Los Angeles County Sheriff's Department

ITEMS 1 & 2

T. ITEM 1

INVESTIGATION INCLUDE A/O WE 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	
09/05/13	SCAR/PHYSICAL ABUSE	013-12934-2609-419 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	013-13359-2611-419 1,2,4	240MIN	*
09/20/13	SCAR/PHYSICAL ABUSE	013-13462-2610-419 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: _____

ITEM 2

TIME LOG

CITY OF: _____

DEPARTMENT: POLICE

PROCESS: Child Abuse

CASE NUMBER: _____

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

DATE	NAME/TITLE	ACTIVITY CODE (See Below)	AMOUNT OF TIME (nearest minute)

ACTIVITY:

1 **Initial response** to begin documentation of case and contacting the County Welfare Dept or to forward to other agencies if the case did not occur in the City.

2 Complete an **investigation** to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the DOJ

3 Prepare a **written report** for every case investigated of known or suspected child abuse or severe neglect

4 **Review and approval** of report

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: _____

DECLARATION OF KAREN JOHNSTON FINANCE DIRECTOR

PALMDALE

a place to call home

JAMES C. LEDFORD
Mayor

JUAN CARRILLO
Mayor Pro Tem

LAURA BETTENCOURT
Councilmember

AUSTIN BISHOP
Councilmember

STEVEN D. HOFBAUER
Councilmember

38300 Sierra Highway

Palmdale, CA 93550-4798

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Fax: 661/267-5122

TDD: 661/267-5167

Auxiliary aids provided for

communication accessibility

upon 72 hours notice and request.

DECLARATION OF KAREN JOHNSTON

I, Karen Johnston, make the following declaration under oath based upon my personal knowledge:

I am the Finance Manager/City Treasurer of the City of Palmdale and have been employed in this capacity since 2012. As a part of my duties, I am responsible for the complete and timely recovery of costs mandated by the State. I have been directly involved in the filing of the Interagency Child Abuse and Neglect Reports claim, Audit and Incorrect Reduction Claim.

I declare that:

1) The narrative and appendices of the Incorrect Reduction Claim (including the contracts, correspondences, Cost Allocation Plans, and Budgets) were provided to our consultant, Annette Chinn, and that these documents and all the attachments are true and correct.

2) The City repeatedly requested, both by email and telephone correspondence, that the SCO allow the inclusion of overhead (ICRP) costs in their claim.

3) During the audit, the City presented support which documented the City's actual indirect cost rates (ICPRs) and that these rates were on average, similar to the default rate (10%) claimed.

4) The SCO auditor denied to allow our ICRP rates stating in their 1-12-2016 email (Item A-1) telling us that "the costs of the contract are direct costs to the city, not indirect costs." And that their position to allow overhead was "unchanged." The SCO did not address nor respond to the city's evidence of City-wide overhead evidence including facility improvement costs paid by the City and other city paid staffing costs incurred.

5) The SCO auditor did not consider our actual overhead rate computation, though we presented them with during the course of the audit and in our formal Audit Response. (see ITEM A-1, last page).

If the Commission feels that the default 10% overhead rate cannot be used, we request that the City's actual Indirect Costs rates, which we had available and presented to the SCO auditors during and after the audit, on more than one occasion for their review and approval, and that these actual overhead costs be allowed and reinstated.

I am personally conversant with the foregoing facts, and if so required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to the matters which are stated upon information or belief, and as to those matters, I believe them to be true.

Executed on this 20th day of August, in Palmdale California.

Karen Johnston

Karen Johnston
Finance Manager/City Treasurer
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ITEM A-1

ITEM A-1

PALMDALE
a place to call home

JAMES C. LEDFORD, JR.
Mayor

STEVEN D. HOFBAUER
Mayor Pro Tem

MIKE DISPENZA
Councilmember

ROXANA MARTINEZ
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Auxiliary aids provided for communication accessibility upon 72 hours notice and request

Mr. James Spano
Chief, Mandated Cost Audits Bureau
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

RE: RESPONSE TO SCO DRAFT AUDIT OF CITY OF PALMDALE'S INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS PROGRAM CLAIMS
(FY 99-00 through FY 2012-13)

April 11 2016

Dear Mr. Spano,

Attached are the City of Palmdale's responses to the Draft Audit issued by your office. Though we disagree with a couple of the findings, we found the overall audit process very professionally and promptly conducted by Mr. Doug Brejnak.

The following is a list of the findings we disagree with and request that your office reconsider:

FINDING 2 – REPORTING TO THE STATE DEPARTMENT OF JUSTICE

ISSUE 1: TIME TO CONDUCT PRELIMINARY INVESTIGATION TO THE POINT OF DETERMNING IF THE CASE IS FOUNDED/UNFOUNDED /INCONCLUSIVE AND WRITING THE REPORT

The City of Palmdale disagrees with the State Controller's Office's (SCO) contention that the "time increment per SCAR investigation was misstated".

The Sheriff staff at the City of Palmdale conducted two time studies over a two year time period in order to prepare the claims for State reimbursement. The first time study was not contemporaneous, but the time records were actuals derived from actual CAD logs and case files to determine the time spent as accurately as possible. To ensure the times

were accurate, the following year, the City conducted a second, contemporaneous time study. Both time studies yielded similar results, however, the second time study did not detail each activity separately and we believe it did not include report writing time which should have added an additional hour per case for a total of 3.67 hours to complete the investigation as mandated and write the report. The State is allowing 2.65 hours per case for the preliminary investigation and report writing.

The City offered to conduct another time study to support their time requested, however the SCO declined to consider this option stating that they believed that the difference in time was due to a disagreement regarding allowable activities, which would not be remedied by conducting another time study.

Specifically, the SCO and City disagree on the eligibility of certain activities the Deputy performs in the course of their preliminary investigation to determine if the case is Founded, Unfounded or Inconclusive as mandated. The City believes that the following activities fall within the scope of what is reimbursable:

1) The Palmdale Sheriff office takes cases of child abuse very seriously and is very thorough in their investigation of these types of cases, particularly since there have been a number of cases of child death in the city.

   Prior to the Deputy going out on scene to conduct interviews, the Deputy will typically review prior call history (such as prior child abuse reports, suspect background checks, etc.) to determine if there were prior allegations of abuse made against that child, and if so, to review and familiarize themselves with the history of the case. In some cases they will call talk to the Department of Children and Family Services (DCFS). These activities were found to take an average of approximately 15 minutes per case.

   The Department finds this step critical to understanding the circumstances of the case. This improves the overall efficiency and effectiveness in conducting the child abuse investigation. This is a part of the Palmdale Sheriff station's actual process for conducting their preliminary investigation to properly determine if the case is founded, unfounded, or inconclusive

   The SCO found that this activity was not eligible. We disagree and request restoration of this activity for an additional 15 minutes per case.

2) The Deputy will often call to schedule the interviews with required parties. This activity appears to be unique to Palmdale and believe the reason for this is that the incorporated city area covers over 20 square miles in the high desert. Driving to and from locations can

be very time consuming and wasteful of Deputy time and resources. Therefore the Deputy often calls the school to see if the child is present before driving to the location to conduct the interview(s). The same applies to many of the other witnesses and suspects the deputy must interview.

This activity is part of their actual preliminary investigative process and therefore should be reimbursed as the State Mandate instructions required the reimbursement of actual costs. This activity was found to take an average of 5-10 minutes to call and schedule interviews per individual. On average, 5 individuals are interviewed in an investigation. Approximately 40 minutes per case was claimed and disallowed for this activity. We disagree with this reduction and believe that it should be reimbursed as it is a part of the standard procedure of the Palmdale Sheriff's office to conduct their preliminary investigation in order to determine if the cases is founded/unfounded/inconclusive. State Instructions required the reimbursement of actual costs.

It is important to note that drive time to interviews was NOT claimed by the City. This time alone would have added substantial costs to the claim given the geography of the city. The time to make phone calls to verify the location of the parties minimize driving and deputy hours is much more efficient then driving repeatedly to locations in hopes that the individuals are available at the time of the deputy's visit. This is a part of their actual process, is reasonable, and should be reimbursed.

We disagree with the disallowance of this activity and request the restoration of approximately 40 minutes per case of time for this activity.

3) A final item of dispute is whether or not the time for the Deputy to inspect the home of the alleged victim of child abuse to determine if the child is being neglected is an eligible activity. The Sheriff's Office contends that for many cases, particularly those alleging child neglect, inspecting the home is a necessary activity in the investigative process to determine if the report is founded or unfounded. An investigator cannot rely on the word of others to assess the living conditions of the child when their health and safety is in question. The officer has the duty to perform an inspection to ascertain appropriate living conditions, such as the availability of food in the home, running water, proper sanitation, etc.

   It is estimated that this brief inspection added approximately 6 minutes to the time claimed per case. This time does NOT include the gathering or collection of evidence or other documentation for

criminal prosecution, but is simply to determine if the case was founded or unfounded.

We request the 6 minutes per case claimed for this activity be restored.

Mandate guidelines require the State reimburse local agencies for the actual costs of complying with the mandated statutes. Agencies are allowed some latitude in determining how to best comply with the mandate as State mandate law requires the payment of actual costs incurred. Each agency much have some flexibility to determine how to comply with mandates in the most effective and efficient manner. We believe our procedure is reasonable and minimized deputy time spent per case, while maximizing the efficient and accurately outcome of these investigations.

The Statement of Decision provides an explanation of the Commissions reasoning that their intent was to clarify that activities performed **after** the determination of whether the child abuse case was founded, unfounded or inconclusive were **not** reimbursable. Conversely, the preliminary investigation activities performed to make the determination of founded, unfounded or inconclusive **were eligible** for reimbursement.

All the activities discussed above and claimed by Palmdale took place in the preliminary investigative process, were necessary steps in determining if the case was founded, unfounded or inconclusive, and were not performed after that determination was made. As such, we believe these activities fall within the scope of what is reimbursable and request reinstatement of these costs.

FINDING 3 – SCO REJECTION OF ICRP/OVERHEAD RATES

The SCO denied the inclusion of the default 10% overhead costs to the City's claim for reimbursement allowed by the claiming instructions. The SCO auditor stated that there is already adequate overhead included in the contracted county billed hourly rates of the Deputy and Sergeant. They also contend that direct labor costs are not claimed – only contract costs, which are not subject to the ICRP.

The City disagrees with the SCO's contention that direct labor costs were not claimed. Direct labor costs were claimed, as can be seen in our claim forms. The hourly rate charged, includes benefits and some (not all) overhead as billed by the County for the Deputy and Sergeant positions.

Whether it is a contract deputy or an in-house police officer performing the mandated activities, actual overhead costs incurred by the local agency must be reimbursed as required by State Mandate guidelines. The SCO allowed some, but not all overhead incurred.

Additional Overhead incurred within the contract:

Every county has different methods for charging for their services. Most bill overhead separately as each city has some flexibility as to what and how many positions of each type they wish to purchase each fiscal year. Los Angeles County has a hybrid method of billing for their services. Most of the overhead charges are included in the cost of each Deputy contract rate. This overhead includes services such as dispatch, special unit services (homicide, sexual crimes, forensics, etc.), equipment, and other overhead positions such as a base level of administrative and clerical support.

In addition to this minimum level of overhead built into the sworn staff rates, each city has the option of purchasing additional supplemental overhead positions to their contract if they require additional support. Each fiscal year, the City purchased additional supplemental overhead positions through the contract, including Station Clerks, Administrative and Motor Sergeants (in addition to the Sergeants who were already built into the standard billing rates). These positions provide an added level of administrative support dedicated specifically to the City of Palmdale.

In some years the cities may be able to afford more direct staff and more overhead items and others years they cannot. In the lean years, response times and customer service may decline due to limited fiscal resources. When the actual overhead rates were calculated, they were found to range between 6% - 13%. In most of the examples provided, city wide overhead from a cost plan were not factored into the rates. If they had been, the rates would be substantially higher. The 10% State allowed default rates is a reasonable approximation of actual overhead costs incurred by the City. This 10% rate is not duplicative of any other overhead already billed within the Deputy hourly rate, but is in addition to that and is calculated based on the same unit – dollar of actual weighted contract hourly labor rate.

Additional Overhead incurred outside of the contract:

In addition to the County billed overhead, the City also contributed additional funds to support the law enforcement services contract. For example, there are City wide overhead costs documented in their FY 13-14 Cost Allocation Plan ($1,001,171) including administrative time from the City Attorney, City Manager's Office, Finance, Human Resources, and the Public Safety Department.

Then there are additional city costs incurred to construct the Palmdale Sheriff's Station in 2004 including the donation of 11 acres of land estimated (estimated value of $1.3 million) as well as for city provided infrastructure improvements of(approximately $1.01 million).

All these are valid examples of additional overhead costs not captured by the LA Sheriff's Deputy billing rate and denied for reimbursement in the SCO audit. The city provided many examples and documents supporting that it is actually incurring overhead costs over and above that which was included in the Deputy's standard billing rate. These types of city wide overhead items are eligible for reimbursement under the instruction and OMB A-87 and should be allowed for inclusion in our claims. (See attached examples).

The rates calculated are based on dollar of actual weighed direct labor rates charged, so we can prove the rates are justified and properly applied to direct costs. We are happy to calculate the fully loaded ICRP rates, with City Wide overhead if the SCO desires. However, we believe that we have already provided more than enough support to justify the inclusion of the default 10% rate allowed in the State Instructions.

Not allowing contract cities to be reimbursed for all actual overhead costs is punitive and in violation of the State Mandate guidelines which require the State to pay for all actual, eligible, and properly supported costs. An example of an ICRP is provided, however more are available upon request.

We request the restoration of the additional 10% default overhead/ICRP costs in the claims.

CONCLUSION:

In summary, we believe that the claims submitted by Palmdale were prepared in accordance with the claiming instruction, Statement of Decision, and the Parameters and Guidelines adopted by the Commission. We are willing to provide additional documentation upon request.

Thank you for the opportunity to respond to your findings in the Draft Audit Report. Please contact me at (661) 267-5411 or our consultant Annette Chinn at (916) 939-7901 with any questions.

Sincerely,

Karen Johnston, C.P.A.

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

DECLARATION OF

ANNETTE S. CHINN

COST RECOVERY SYSTEMS, CONSULTANT

DECLARATION OF ANNETTE CHINN

I, Annette S. Chinn, declare as follows:

I am the owner and President of Cost Recovery System, Inc. a firm specializing in assisting cities and special districts to prepare and file State Mandate claims for reimbursement since 1999. Prior to founding Cost Recovery Systems Inc. I have been employed as a consultant in the State Mandates field since 1992.

I have been assisting the City of Palmdale to prepare claims for State Reimbursement since FY 1999-00. During FY 2013-14 I helped prepare the FY 1999-00 through FY 2011-12 Interagency Child Abuse and Neglect Reports claims (now a subject of this Incorrect Reduction Claim (IRC)). I participated in the State Audit of this program and helped draft the IRC for the City.

Prior to this audit, as a part of my State Mandate claim preparation services, I computed actual overhead rate computations or indirect cost rate proposals (ICRPS) for all of the law enforcement claims submitted by the city for Sheriff's Department costs from FY 2006-07 through FY 2016-17. I emailed original ICRP computations to the SCO auditor for FY 2006-07 thought FY 2011-12-13 on January 12, 2016 for their review and consideration. (See attached ITEM B-1)

During the audit I helped prepare additional actual ICRP computations (See Incorrect Reduction Claim Appendix B, pages 51-73), titled "Sample ICRP Calculations" which are actual rates derived from actual Sheriff Contracts internal indirect charges as well as indirect charges from the City's Cost Allocation plan and additional infrastructure charges paid for by the city to support the law enforcement contract.

Based on claiming instructions and Federal guidelines, I believe these overhead costs are eligible for inclusion in the ICRP and are actual ICRP costs which the City is entitled to.

The Finance Director, Karen Johnston and I, repeatedly presented evidence both by phone and via email to the auditor showing additional actual overhead costs were incurred in support of the Sheriff's Contract and the actual rates computed from FY 2006-07 through FY 2012. I presented actual ICRP calculations used in the preparation of other State mandated Claims between FY 2006-07 through FY 2011-12. (See attached ITEM B-1)

I prepared amended actual ICRP rates to include City-wide overhead costs as provided by Finance Director, Karen Johnston (see IRC Appendix B page 51 – 73).

The SCO denied the inclusion of any overhead: either the default rate or the actual computed rates presented to the State Controller's staff.

The City demonstrated that it had incurred actual overhead costs. The City provide actual ICRP rate computations for the Interagency Child Abuse and Neglect Reporting Cost Claims during the audit and in the IRC.

The attached "Time Survey Questionnaire" (see attached ITEM B-2) was provided to me by the State Controller's Auditor Doug Brejnak upon my request after he conducted interviews with Deputies Deschamps and Porter who actually worked on mandated activities. Neither I nor any other City or LA Sheriff's representatives, such as the supervising Sergeant, were allowed to attend

these interviews conducted by the SCO auditor., however upon my request, after the interviews, the SCO auditor provided me with these questionnaires and responses from Deputies Tara Porter and Megan Deschamps. (See attached ITEM B-2).

Page 12 of TAB 2 of the SCO February 22, 2018 response states that, "We determined that the second time study (2013) was performed contemporaneously by the deputies who actually performed the claimed activities" and that "...during discussions with the Deputies ***who completed the time study***, we determined that one SCAR investigation within the time study included unallowable activities."

It is my belief that the 2013 Time Study was performed contemporaneously, but as shown in the Declaration from Detective Vanessa Reddy (attached to this response), she was the only employee who completed the 2013 time log in questions but she was never interviewed by the SCO auditor.

Based on my information and belief, the only employees interviewed by the SCO auditors were Deputy Tara Porter, Deputy Megan Deschamps, and their supervising Sergeant Paul Zarris.

Therefore, it is my belief that the SCO's contention that (on pages 9 and 11, TAB 2 of the SCO February 22, 2018 response) that "one investigation that included activities occurring after the SCAR was determined to be a substantiated case of child abuse" and was ineligible because it included "post investigative activities" was incorrectly omitted because the SCO would not have been able to make this determination without interviewing the employee who actually worked on that investigation and that the removal of that case therefore was incorrect.

In addition, it is my belief that because the SCO auditor did not in fact interview the actual employee who completed the Time Logs upon which allowable time was based, it was not possible for the SCO to conclusively determine (page 13 TAB 2 of the SCO February 22, 2018 response) that "report writing ...was already included in the City's time study" as they allege.

Based on Detective Vanessa Reddy declaration, she was never interviewed by the auditor and she did inadvertently omit report writing for a number of unfounded cases (see attached Declaration and attachments), therefore it is my belief that report writing time should have been allowed for those cases for which report writing was accidentally omitted.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own personal knowledge, unless stated on information and belief, in which case, I believe the facts to be true and correct. If so required, I could and would testify to the statements made herein.

Executed this 24 day of August in Folsom, California.

Annette S. Chinn
President, Cost Recovery Systems Inc.

SCO RESPONSE COPY PROVIDED TO SHOW PAGE NUMBERING I USED SINCE THERE WERE NO PAGE NUMBERS ON THE ORIGINAL DOCUMENT

RECEIVED
February 22, 2018
Commission on
State Mandates

BETTY T. YEE
California State Controller

February 22, 2018

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

Re: Incorrect Reduction Claim (IRC)
Interagency Child Abuse and Neglect (ICAN) Investigation Reports, 17-0022-I-01
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459; Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes 1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter 842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)
Fiscal Years: 1999-2000, 2000-01, 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

Dear Ms. Halsey:

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

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

Sincerely,

Lisa Kurokawa

LISA KUROKAWA, Bureau Chief
Division of Audits

LK/kw

18773

RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY THE CITY OF PALMDALE

Interagency Child Abuse and Neglect Investigation Reports Program

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Tab 2

STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE TO THE INCORRECT REDUCTION CLAIM BY THE CITY OF PALMDALE

For Fiscal Year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13

Interagency Child Abuse and Neglect Investigation Reports Program
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapter 1289 and 1496; Statutes 1987, Chapter 82, 531, and 1459; Statutes 1988, Chapter 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapter 650, 1330, 1363, and 1603; Statutes 1992, Chapter 163, 459, and 1338; Statutes 1993, Chapter 219 and 510; Statutes 1996, Chapter 1080 and 1081; Statutes 1997, Chapter 842, 843, and 844; Statutes 1999, Chapter 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that the City of Palmdale submitted on November 7, 2017. The SCO audited the city's claims for costs of the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period of July 1, 1999, through June 30, 2013. The SCO issued its final report on May 19, 2016 **(Exhibit K)**.

The city submitted reimbursement claims totaling $5,600,497—$280,007 for fiscal year (FY) 1999-00 **(Exhibit R)**, $305,011 for FY 2000-01 **(Exhibit S)**, $330,276 for FY 2001-02 **(Exhibit T)**, $358,743 for FY 2002-03 **(Exhibit U)**, $387,691 for FY 2003-04 **(Exhibit V)**, $418,175 for FY 2004-05 **(Exhibit W)**, $460,866 for FY 2005-06 **(Exhibit X)**, $529,095 for FY 2006-07 **(Exhibit L)**, $594,897 for FY 2007-08 **(Exhibit M)**, $545,263 for FY 2008-09 **(Exhibit N)**, $626,396 for FY 2009-10 **(Exhibit O)**, $465,822 for FY 2010-11 **(Exhibit P)**, $206,956 for FY 2011-12 **(Exhibit Q)** and $91,299 for FY 2012-13 **(Tab 3)**. Subsequently, the SCO audited these claims and determined that $2,961,652 is allowable and $2,638,845 is unallowable because the city overstated the number of suspected child abuse reports (SCARs) investigated, overstated time increments for each fiscal year, and claimed ineligible indirect costs.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 1999, through June 30, 2000			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 363	$ 363	$ -
Cross-reporting from law enforcement	2,126	1,778	(348)
Reporting to the State Department of Justice:			
Completing 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	$ 280,007	146,245	$ (133,762)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 146,245	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2000, through June 30, 2001			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 396	$ 396	$ -
Cross-reporting from law enforcement	2,303	1,929	(374)
Reporting to the State Department of Justice:			
Completing 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	$ 305,011	159,136	$ (145,875)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 159,136	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2001, through June 30, 2002			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 427	$ 427	$ -
Cross-reporting from law enforcement	2,509	2,101	(408)
Reporting to the State Department of Justice:			
Completing an investigation	296,302	169,221	(127,081)
Forwarding reports to the Department of Justice	1,013	-	(1,013)
Total direct costs	300,251	171,749	(128,502)
Indirect costs	30,025	-	(30,025)
Total Program Costs	$ 330,276	171,749	$ (158,527)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 171,749	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2002, through June 30, 2003			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 465	$ 465	$ -
Cross-reporting from law enforcement	2,726	2,276	(450)
Reporting to the State Department of Justice:			
Completing 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	$ 358,743	187,274	$ (171,469)
Less amount paid by the State[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 187,274	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2003, through June 30, 2004			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 503	$ 503	$ -
Cross-reporting from law enforcement	2,963	2,461	(502)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 202,547	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2004, through June 30, 2005			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 542	$ 542	$ -
Cross-reporting from law enforcement	3,225	2,840	(385)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 229,489	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2005, through June 30, 2006			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 597	$ 597	$ -
Cross-reporting from law enforcement	3,570	3,170	(400)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 257,719	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2006, through June 30, 2007			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 684	$ 684	$ -
Cross-reporting from law enforcement	4,136	3,588	(548)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 287,891	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2007, through June 30, 2008			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 770	$ 770	$ -
Cross-reporting from law enforcement	4,653	3,893	(760)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 313,205	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2008, through June 30, 2009			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 705	$ 705	$ -
Cross-reporting from law enforcement	4,261	3,540	(721)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 284,584	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2009, through June 30, 2010			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 811	$ 811	$ -
Cross-reporting from law enforcement	4,880	4,290	(590)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 343,819	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2010, through June 30, 2011			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 602	$ 602	$ -
Cross-reporting from law enforcement	3,653	3,281	(372)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 260,909	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2011, through June 30, 2012			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 596	$ 596	$ -
Cross-reporting from law enforcement	3,600	3,143	(457)
Reporting to the State Department of Justice:			
Completing 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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 114,302	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
July 1, 2012, through June 30, 2013			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 469	$ 469	$ -
Cross-reporting from law enforcement	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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 2,783	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
Summary: July 1, 1999, through June 30, 2013			
Direct costs:			
Reporting between local departments:			
Referring initial child abuse reports	$ 7,930	$ 7,930	$ -
Cross-reporting from law enforcement	127,135	40,604	(86,531)
Reporting to the State Department of Justice:			
Completing an investigation	4,955,283	2,913,118	(2,042,165)
Forwarding reports to the Department of Justice	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[1]		-	
Allowable costs claimed in excess of (less than) amount paid		$ 2,961,652	

[1] Payment information current as of January 22, 2018.

I. INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM CRITERIA

Adopted Parameters and Guidelines–December 6, 2013

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

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

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

This program addresses statutory amendments to California's mandatory child abuse reporting laws commonly referred to as ICAN. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was expanded to include more professions that are required to report suspected child abuse (now termed *mandated reporters*), and in 1980, California reenacted and amended the law, entitling it the Child Abuse and Neglect Reporting Act. As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, has maintained reports of child abuse statewide. A number of changes to the law have been made, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000.

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

index, and describes other situations in which a person would be notified of his or her listing in the index.

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

- Distributing the suspected child abuse report form;
- Reporting between local departments;
- Reporting to the State Department of Justice;
- Providing notifications following reports to the Child Abuse Central Index (CACI);
- Retaining records; and
- Complying with due process procedures offered to person listed in CACI.

The program's parameters and guidelines **(Tab 5)** establish the State mandate and define the reimbursement criteria. The Commission adopted the statement of decision **(Tab 4)** and the parameters and guidelines on December 6, 2013. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The April 28, 2014 claiming instructions **(Exhibit J)** are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the city filed its mandated cost claims.

II. MISINTERPRETATION OF ELIGIBLE ACTIVITIES

(Finding 2: Unallowable Contract Service Costs – Reporting to the State Department of Justice)

Issue

The SCO determined that the city overstated contract service costs for the Reporting to the State Department of Justice (DOJ) cost component totaling $2,043,178 for the audit period **(Tab 6)**. The SCO concluded that the costs were unallowable because the city overstated the number of Suspected Child Abuse Report (SCAR) investigations and misstated the average time increment per SCAR investigation for the Complete an Investigation for the Purposes of Preparing the Report component activity for FY 1999-00 through FY 2011-12. Furthermore, the city erroneously claimed $1,013 in costs under the Forward Reports to the DOJ component activity in FY 2001-02.

In an IRC filed on November 7, 2017, the city disagrees with the SCO's reduction of the average time increment claimed per SCAR investigation and the SCO's interpretation of eligible activities. The city believes that the full time increment claimed for the Complete an Investigation component activity should be allowable. The city does not dispute the portion of the audit findings relating to the overstated SCAR investigations claimed for the audit period, nor the misstated $1,013 in costs claimed within the Forward Reports to the DOJ component activity in FY 2001-02. The portion of the finding relating to the average time increment disputed totals $1,132,337 for the audit period **(Tab 7)**.

SCO Analysis:

Section IV.B.3.1 of the program's parameters and guidelines **(Tab 5)** allow reimbursement of the actual costs incurred to complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting the Form SS 8583 to the State DOJ. This activity includes reviewing the initial SCAR (Form SS 8572), conducting initial interviews with involved parties, and making a report of the findings of those interviews. The Commission clarified multiple times in its statement of decision **(Tab 4)** that reimbursement is limited to the activities noted in the parameters and guidelines.

The city contracts with the Los Angeles County Sheriff's Department (LASD) to perform all law enforcement activities, including investigating cases of suspected child abuse. The city staff does not perform any of the reimbursable activities under this program. The city claimed contract services costs but misclassified these costs as salaries and benefits in its claims. We reclassified the costs to contract services during the audit.

The city claimed contract services costs totaling $4,956,296 under the Complete an Investigation component activity **(Tab 6)** using an average time increment of 3.67 hours per SCAR investigation claimed. Of the time increment claimed, 3.5 hours were for the Deputy to conduct the investigation and prepare a report and 0.17 hours were for the Sergeant to review the report **(Tab 10)**. The city's claimed time increments were based on two time studies performed by staff at the LASD Palmdale Station. The first time study showed an average time increment of 3.93 hours per SCAR investigation **(Tab 8)** and the second time study indicated 3.27 average time increment per SCAR investigation **(Tab 9)**.

We found the first time study, totaling 3.93 hours, to be inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases that were not representative of the total population of SCAR investigations. Furthermore, we determined that the second time study, totaling 3.27 hours, included one SCAR investigation with unallowable activities performed after the initial SCAR investigation was completed. However, we determined the results of the second time study to be appropriate to use, with the exception of the one investigation that included activities occurring after the SCAR was determined to be a substantiated case of child abuse. Therefore, we accepted the city's second time study **(Tab 9)**, with the exception of one case, and used it for our further analysis.

During the audit, we analyzed the city's second time study and individual activities included in it and removed the time allotment for one case that included unallowable investigation time. We then computed a revised average time increment of 2.65 hours per SCAR investigation (2.45 for the Deputy and 0.20 for the Sergeant) to perform reimbursable activities listed in the parameters and guidelines **(Tab 12)**. We verified the reasonableness of the second time study results by conducting a time survey that included interviewing both LASD Deputies who are assigned to perform SCAR investigations at the Palmdale Station. Our time survey revealed an average time increment ranging between 2.29 hours and 2.71 hours to complete reimbursable investigation activities **(Tab 13)**. As the 2.65 hours determined from the second time study fell within the survey range, we determined that the time documented within the city's second time study (less one unallowable investigation mentioned earlier) was an accurate representation of the actual time needed to perform reimbursable activities for this component.

City's Response

ISSUE 1:
SCO's interpretation of eligible activities was excessively restrictive and denies local agencies reimbursement of reasonable necessary, actual activities involved in the preliminary investigative process to "Complete an investigation to determine whether a report of suspected child abuse or sever neglect is unfounded, substantiated, or Inconclusive..."

"Government Code (GC) sections 17500 through 17617 provide for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program."

"All claims received by the SCO will be reviewed to verify all actual costs claimed. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable."

Per Code of Regulations, Title 2, section 1183.1, "Reasonably necessary activities are defined in the regulations as "those methods not specified in statute or executive order that are necessary to carry out the mandated program."

Claiming Instructions and Parameters and Guidelines Component 3.a.1) Complete an investigation for purposes of preparing the report state: "this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor." Are eligible for reimbursement

SCO argues that eligible activities are STRICTLY LIMITED TO this list of tasks. Claimant disagrees and believes that these were general guidelines meant to provide direction, and not meant to be an exclusive and exhaustive list of eligible tasks that take place during the preliminary investigative process to determine if the child abuse or neglect case is founded or unfounded. To assume so is unreasonable and violates the intent of State Mandate Statutes which ensure the reimbursement of actual costs incurred to comply with the State mandated program.

The specific activities in denied by the SCO in dispute are:

1) Review preliminary documents and materials to determine if interviews are necessary. This may include checking to see if a report was already written (duplication), call CPS or reporting agency to obtain more details of the case, checking prior history, and other considerations.

   (SCO is only allowing time to review the SCAR)

2) identify involved parties
3) schedule and set up interviews via phone and/or email when needed
4) travel to meet with parties involved in the investigation
5) inspection of home (in instances related to allegations of neglect) to determine living conditions- food, running water, safe living conditions, etc.

   Relying on parent interviews or locating other possible witnesses to determine living conditions is often not appropriate or reasonable. The inspection of the child's living conditions is not being done to "collect evidence for criminal prosecution", but to determine if the child is suffering neglect – specifically to determine if the case is founded or unfounded. We believe the Commission would find this activity eligible since it is done prior to or in conjunction with the first interview phase of the investigation. It is Patrol level staff that would do this activity (not Detective level which review would occur during the evidence collection phase for criminal prosecution.)

On pages 34 of the December 2013 Statement of Decision California Department of Social Services (CDSS) argues (and Commission agrees) that only an investigation similar to one that is conducted by CDSS – and not as detailed as those conducted by law enforcement agencies – should be allowed.

CDSS testimony states that, **"prior to the actual interviews, the social worker must make a multitude of considerations to first decide whether an in-person investigation is necessary".** That is exactly the same process law enforcement goes through in reviewing each case, however those activities and costs are being disallowed by SCO auditors.

Page 35 CDSS describes the process their staff goes through to make the determination as to whether the investigation requires referral to the Department of Justice (DOJ) under CANRA (Child Abuse and Neglect Reporting). "In summary, **these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations.** If an in-person investigation of reported child abuse is determined to be necessary, the CDSS regulations at MPP 31-114 describe what steps are necessary for the conduct of the investigation."

"These rules require direct contact with the alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct an in person investigation with all the children present at the time of the initial in person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. Based on these investigative activities, the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA."

Page 37 the Commission concludes: "Therefore, **because in-person interviews and writing a report of the findings are the last step** taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, **that degree of investigative effort must be the last step that is necessary to comply with the mandate."**

Based on the Statement of Decision discussion, we believe that the activities listed above and performed by law enforcement agencies **before** this "last step" in the investigative process are eligible for reimbursement.

SCO's reductions of time for the investigative steps conducted prior to the in-person interviews and report writing are incorrect and time reduced should be restored.

SCO's Comment

The city is disputing the SCO's determination of the allowable average time increment per SCAR for the Complete an Investigation for the Purposes of Preparing the Report activity under the Reporting to the State DOJ cost component. The portion of the finding relating to the average time increment disputed totals $1,132,337 for the audit period **(Tab 7)**. The SCO determined the allowable average time increment per SCAR from the city's second time study performed by staff at the LASD Palmdale Station **(Tabs 9 and 12)**. The city has not provided any additional documentation relating to the time increment disputed since the final audit report was issued, including within its IRC. The SCO responded to this same issue in our final audit report **(Exhibit K)**.

The city argues within its IRC that the SCO incorrectly reduced the average time increments for the Complete an Investigation component activity based on the denial of investigative steps that occur prior to the in-person interviews. The city asserts in its IRC that additional preliminary activities are reasonably necessary investigation steps and, therefore, should be reimbursable. We disagree. In addition, we would like to clarify that the reduction in the disputed time increment was due to the city including post-investigation activities within its second time study and not due to the inclusion of the preliminary investigation activities. The revised time increment is based on all of the time increments documented in the city's second time study less one case, which included unallowable activities occurring after the case was determined to be substantiated **(Tabs 9 and 12)**. This issue was already discussed in the SCO's final audit report **(Exhibit K)**.

As the SCO did not make any adjustments to the city's time increment based on preliminary investigation activities, we believe that the city's arguments are not valid and the audit findings should remain unchanged. Nevertheless, we will address both the time study and preliminary activities issues below.

Time Study

During audit fieldwork, the city provided documentation of two time studies performed by the LASD. The investigation activities recorded by LASD included **(Tab 9)**:

1) Initially respond and begin documentation of a case and contact the County Welfare Department.

2) Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive.

3) Prepare a written report for every case investigated of known or suspected child abuse or severe neglect.

4) Review and approve the report.

The above investigation activities included in the LASD time study are in line with the activities outlined in the parameters and guidelines **(Tab 5)** which allow reimbursement for:

1) Reviewing the initial SCAR (Form SS 8572);

2) Conducting initial interviews with involved parties; and

3) Making a report of the findings of the interviews (which may include a review of the report by a supervisor).

The first time study **(Tab 8)** resulted in a total average time increment of 3.93 hours per SCAR, while the second time study **(Tab 9)** resulted in a total average time increment of 3.27 hours per SCAR. Using both time studies, the city claimed a total average time increment of 3.67 hours per SCAR **(Tab 10)**. Of the total time claimed, 3.5 hours were for the Deputy to conduct an investigation and prepare a report and 0.17 hours were for the Sergeant to review the report. It should also be noted that while amending its claim in the summer of 2015, the city added 0.39-hour time increment to the second time study conducted by LASD deputies in September 2013 **(Tab 11)**. The city added this time increment because it felt that the report writing time documented by the LASD Deputies was insufficient.

During audit fieldwork, we reviewed both time studies performed to determine the reasonableness and accuracy of the time increments claimed. After discussions with LASD staff, we found the first time study to be inappropriate to support actual costs, as the study was not performed contemporaneously, was performed by staff who did not complete the actual investigation activities claimed, used time estimates, and used a sample of cases only consisting of founded cases of child abuse.

We determined that the second time study was performed contemporaneously by the Deputies who actually performed the claimed activities and included a representative sample of various SCAR investigations. However, during discussions with the Deputies who completed the time study, we determined that one SCAR investigation within the time study included unallowable activities. We found that the case in question, which recorded over six hours more time than the next longest investigation, included activities occurring after the initial SCAR investigation was completed and referred to the LASD Special Victims Unit (SVU) **(Tab 9)**. Furthermore, we determined that the 0.39-hour time increment added by the city two years after the completion of the time study was ineligible

because report writing activity is one of the four activities already included in the city's time study **(Tabs 9 and 11)**.

Upon completion of our review, we determined that the results of the second time study would be appropriate to use, with the exception of the one investigation that included activities occurring after the case was determined to be a substantiated case of child abuse and was referred to the SVU. The average time per case, using the second time study results (less the unallowable hours of the one case), totaled 2.65 hours **(Tab 12)**. Of the total allowable time increment, 2.45 hours were applied to the Deputy position, while 0.20 hours were attributed to the Sergeant position.

To verify this time increment, we interviewed the Deputies responsible for performing ICAN investigations at the LASD Palmdale Station. We conducted time surveys with the Deputies **(Tab 13)** to verify the average time needed to perform SCAR investigations. Activities within the time survey questionnaire included:

- Reviewing SCARs;
- Researching other items;
- Conducting interviews with victims, parents, suspects, and witnesses;
- Inspecting residences;
- Coordinating with SVU;
- Writing incident/crime reports;
- Reviewing reports by supervisors; and
- Clearing cases within the E-SCARS database.

The Deputies' answers on the time survey questionnaires resulted in the time increments ranging from 2.29 hours to 2.71 hours per SCAR investigation **(Tab 13)**. As the average 2.65-hour time increment determined from the second time study fell within this range, we accepted the 2.65-hour time increment and used it within our calculation of allowable costs **(Tabs 12 and 6)**.

Contrary to the city's argument in its IRC, the SCO made no adjustments to the city's time increment for ineligible preliminary investigation activities. Preliminary investigation activities did not have an impact on the SCO's analysis of the allowable time increment per SCAR. The allowable time increments used within the audit report were based on the city's own time study (less the one investigation that included time for activities performed after the initial investigation was completed). We believe the allowable costs determined during the audit should remain unchanged.

Additional Preliminary Investigation Activities

Within its IRC, the city argues that the reduction in the time increment by SCO was due to the exclusion of the following five activities:

1) Reviewing preliminary documents and material to determine if interviews are necessary;

2) Identifying involved parties;

3) Scheduling and setting up interviews;

4) Traveling to meet with parties involved in the investigation; and

5) Inspecting the home to determine living conditions.

The city's assertions are incorrect. As discussed above, the SCO did not make any adjustments to the city's time increment for preliminary investigation activities. Despite making no adjustments for these activities, we disagree with the city's argument that the preliminary activities listed by the city are

eligible for reimbursement under this program. Activity five (Inspecting the home) was included in the SCO's time survey questionnaire **(Tab 13)**; and although this activity may also go beyond the scope of the mandate, the SCO accepted this activity from the time survey questionnaire, as it was immaterial. Furthermore, Form SS 8572 already identifies involved parties **(Tab 14)** making activity two redundant.

We agree that the Deputies perform many activities necessary to complete the child abuse investigations. However, not all activities within the investigation process are allowable for reimbursement, even when they appear reasonably necessary. We believe that the preliminary investigation activities described by the city go beyond the scope of the reimbursable component and, therefore, are unallowable for reimbursement.

Section IV.B.3.1 of the program's parameters and guidelines **(Tab 5)** allow reimbursement of the actual costs incurred to review the initial SCARs, conduct initial interviews with involved parties, and make a report of the findings of those interviews. All of these activities were documented in the LASD time study and are included within the 2.65-hour average calculated during audit fieldwork.

The Commission clarified multiple times in its statement of decision **(Tab 4)** that the activities outside of those listed in the parameters and guidelines are not reimbursable.

The Commission states on page 35 of its December 2013 statement of decision **(Tab 4)**:

> ...interviews with suspect(s), victim(s), and witness(es) conducted by county welfare departments are sufficient to comply with the mandate, and that law enforcement activities are reimbursable only to the same extent. The claimant has requested reimbursement, as discussed above, for much more extensive investigation normally pursued by law enforcement agencies, whether the investigations results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated.....the Commission finds that a patrol officer's (or county probation or county welfare employee's) interview with the child, parents, siblings, witnesses, and/or suspect(s), and preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

The Commission also states on page 33 of its statement of decision **(Tab 4)**:

> ....the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a 'retainable report;' in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute...

The city misinterprets the statement of decision and provides a quote from page 37 in its IRC:

> ....because in-person interview and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to the DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate.

The city infers from this quote that all preliminary investigation activities, even if not listed in the parameters and guidelines, should be reimbursable. We disagree. The city is taking the Commission's analysis out of context. The Commission continues on the same page to state that:

> ....the maximum extent under the mandate includes patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, witnesses, and/or suspects, and the reporting of those findings, which may be reviewed by a supervisor, where applicable.

ITEM B-1

achinncrs@aol.com

From: AChinnCRS@aol.com
Sent: Monday, February 29, 2016 10:05 AM
To: DBrejnak@sco.ca.gov; kjohnston@cityofpalmdale.org
Cc: MVorobyova@sco.ca.gov
Subject: Re: Exit Conference Agenda Handout

Hi Doug,

You mentioned in your email that the ICRPs that I submitted had "other issues" - could you please explain these to me prior to our exit conference?

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 2/26/2016 2:52:15 P.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> Hi Karen,
>
> Attached is the agenda for the exit conference on March 7th. I have also attached a schedule of allowable costs which summarizes each of the audit finding amounts. The findings have not been changed since the last status meeting.
>
> I have reviewed all the city's indirect cost support and our position has not changed. The program's parameters and guidelines allows a 10% indirect cost rate against direct salaries claimed. However, the city's claim contains no direct salaries. The claim is made up entirely of contracted service costs. The ICRP also has a number of issues which we can discuss further at the exit conference if you would like.
>
> Please let me know if you have any questions about the agenda or schedule 1. See you on the 7th.
>
> Thanks,
>
> ***Douglas Brejnak***
>
> *Staff Management Auditor (Specialist)*

State Controller's Office

Division of Audits/Mandated Cost Audits Bureau

Office: (916) 327-0702

dbrejnak@sco.ca.gov

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achinncrs@aol.com

From: AChinnCRS@aol.com
Sent: Monday, January 25, 2016 9:02 AM
To: DBrejnak@sco.ca.gov; kjohnston@cityofpalmdale.org
Subject: Re: ICAN Audit Exit Conference

Thank you Doug - there is definitely overhead within the contract itself, not even considering citywide overhead costs. In many years I calculated the rates, but most years the rate came close to 10%, so I typically used the default rate. Let me know if you'd want me to dig up more rate calculations from older years.

Hopefully we'll know where we stand on the issues in dispute before then, so the meeting will be just a formality.

I was going to listen in on the the exit conference via phone - so I'm good with most dates in early through mid March. I was going to take a week off during spring break (March 21 - 25)

Thanks again,

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

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

In a message dated 1/25/2016 7:48:23 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> I will take a look at this new documentation you have sent.
>
> Will an exit conference on March 7th work for the both of you? Let me know if another date would work better.
>
> Thank you,
>
> Doug Brejnak
>
> **From:** AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
> **Sent:** Tuesday, January 12, 2016 4:13 PM
> **To:** Brejnak, Douglas <DBrejnak@sco.ca.gov>; kjohnston@cityofpalmdale.org
> **Subject:** Re: ICAN Audit Exit Conference
>
> * This zip file has been scanned for viruses but may still contain spam.

* Do not open if you suspect the source. - SCO Network Support Unit

---

Hi Doug,

I disagree with the position of not allowing overhead and have attached the following documents for your review and consideration. The ICRP calcs for the last 7 years supports between 5-11% overhead directly incurred within the Sheriff Contract itself (not even factoring City-wide overhead, which Karen has previously provided support for)

There are typically 3 Sergeant positions - so even if you consider direct costs billed for the mandate (roughly 200 hrs a year) that only amounts to about 10% of one of Sergeant's time.

Sergeants are the first line supervisory/administrative staff positions in the department and support the deputies.

Thank you,

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

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

In a message dated 1/12/2016 10:40:20 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> Hi Annette,
>
> Thanks for providing the additional information, and I apologize that I did not give reply to your email quicker. I was planning on discussing this issue at the exit conference. Our position on the indirect cost finding remains unchanged.
>
> I have a few questions/comments concerning the recent indirect cost support:
>
> 1) The sergeant position is listed as an indirect cost. However, the sergeants time was tracked and included as a direct cost for the claim.

2) The contract does not show any Watch Deputy units purchased.

3) The costs of the contract are direct costs to the city, not indirect costs. Furthermore, the time studies performed identified the time and staff needed to conduct the allowable activities. The Watch Deputy and Admin staff position were not listed.

We could discuss this issue further at the exit conference if you like, but again our position remains unchanged. Sorry again about not replying back, it was my original intention to discuss this earlier before we were delayed on scheduling the exit conference.

Thanks,

Doug Brejnak

From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
Sent: Tuesday, January 12, 2016 9:56 AM
To: Brejnak, Douglas <DBrejnak@sco.ca.gov>; kjohnston@cityofpalmdale.org
Subject: Re: ICAN Audit Exit Conference

Hi Doug,

As I recall we still had some outstanding issues and questions - one regarding the 10% overhead.

I believed I showed you that there were even overhead costs within the contract itself (station clerks, admin sergeants, etc), not to mention citywide overhead that would justify the default 10%.

Never heard back regarding this issue.

Thank you,

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

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

In a message dated 1/12/2016 9:50:51 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

Hi Karen,

I apologize for the delay in setting up the exit conference, we had a shuffling of staff around here and Masha did not have the opportunity to review all the working papers. Anyway, I am contacting you today to see if you would be available on Monday March 7, 2016 at 1:00 PM for an exit conference? During the exit we will discuss the audit process taken and each of the findings. Let me know if this time will work for you and Annette.

Thanks,

Douglas Brejnak

Staff Management Auditor (Specialist)

State Controller's Office

Division of Audits/Mandated Cost Audits Bureau

Office: (916) 327-0702

dbrejnak@sco.ca.gov

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achinncrs@aol.com

From: AChinnCRS@aol.com
Sent: Tuesday, January 12, 2016 4:13 PM
To: DBrejnak@sco.ca.gov; kjohnston@cityofpalmdale.org
Subject: Re: ICAN Audit Exit Conference
Attachments: Palmdale Sheriff ICRPS.ZIP

Hi Doug,

I disagree with the position of not allowing overhead and have attached the following documents for your review and consideration. The ICRP calcs for the last 7 years supports between 5-11% overhead directly incurred within the Sheriff Contract itself (not even factoring City-wide overhead, which Karen has previously provided support for)

There are typically 3 Sergeant positions - so even if you consider direct costs billed for the mandate (roughly 200 hrs a year) that only amounts to about 10% of one of Sergeant's time.

Sergeants are the first line supervisory/administrative staff positions in the department and support the deputies.
Thank you,

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

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

In a message dated 1/12/2016 10:40:20 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> Hi Annette,
>
> Thanks for providing the additional information, and I apologize that I did not give reply to your email quicker. I was planning on discussing this issue at the exit conference. Our position on the indirect cost finding remains unchanged.
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>
> 1) The sergeant position is listed as an indirect cost. However, the sergeants time was tracked and included as a direct cost for the claim.
>
> 2) The contract does not show any Watch Deputy units purchased.

3) The costs of the contract are direct costs to the city, not indirect costs. Furthermore, the time studies performed identified the time and staff needed to conduct the allowable activities. The Watch Deputy and Admin staff position were not listed.

We could discuss this issue further at the exit conference if you like, but again our position remains unchanged. Sorry again about not replying back, it was my original intention to discuss this earlier before we were delayed on scheduling the exit conference.

Thanks,

Doug Brejnak

From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
Sent: Tuesday, January 12, 2016 9:56 AM
To: Brejnak, Douglas <DBrejnak@sco.ca.gov>; kjohnston@cityofpalmdale.org
Subject: Re: ICAN Audit Exit Conference

Hi Doug,

As I recall we still had some outstanding issues and questions - one regarding the 10% overhead.

I believed I showed you that there were even overhead costs within the contract itself (station clerks, admin sergeants, etc), not to mention citywide overhead that would justify the default 10%.

Never heard back regarding this issue.

Thank you,

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

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

In a message dated 1/12/2016 9:50:51 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> Hi Karen,

I apologize for the delay in setting up the exit conference, we had a shuffling of staff around here and Masha did not have the opportunity to review all the working papers. Anyway, I am contacting you today to see if you would be available on Monday March 7, 2016 at 1:00 PM for an exit conference? During the exit we will discuss the audit process taken and each of the findings. Let me know if this time will work for you and Annette.

Thanks,

Douglas Brejnak

Staff Management Auditor (Specialist)

State Controller's Office

Division of Audits/Mandated Cost Audits Bureau

Office: (916) 327-0702

dbrejnak@sco.ca.gov

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Palmdale Sheriff's ICPPS.zip

ICRP INPUT SCREEN

Agency: City of Palmdale

	Fiscal Year	Department	ICRP Rate	Depart. Ben Rate
Dept 1	2006-07	Sheriff	6.2%	0.0%
Dept 2	2007-08	Sheriff	6.0%	0.0%
Dept 3	2008-09	Sheriff	5.4%	0.0%
Dept 4	2009-10	Sheriff	11.3%	0.0%
Dept 5	2010-11	Sheriff	9.0%	0.0%
Dept 6	2011-12	Sheriff	8.7%	0.0%
Dept 7	2012-13	Sheriff	8.6%	0.0%
Dept 8				
Dept 9				
Dept 10				

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INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year
2006-07

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$14,575,820		$525,641	$14,050,179
Overtime				
Benefits				
Total	$14,575,820		$525,641	$14,050,179
Services & Supplies				
Liability for other staff besides 56 hr deputies	$339,144		$339,144	
Total	$339,144		$339,144	
Capital Expenditures				
Total				
Total Expenditures	**$14,914,964**		**$864,785**	**$14,050,179**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$14,914,964**		**$864,785**	**$14,050,179**

ICRP RATE = **6.2%**
(Rate is Based on Salaries)

$\frac{\$864,785}{\$14,050,179}$ = Total Allowable Indirect Costs / Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2006-07

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$323,314
Sergeant Motor (1) at 85%	$144,963
Stn. Clerk II	$57,364

TOTAL INDIRECT SALARIES **$525,641**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale July 1, 2006

SERVICE UNITS					YEARLY HOURS PER SERVICE UNIT			PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT								
48 Hour	$196,062	0	0.00	0.00	2048	0	0	0.0000
56 Hour	$275,768	31	8,548,408.00	512,955.58	2920	90,520	5,431,200	50.5920
70 Hour	$344,735	0	0.00	0.00	3658	0	0	0.0000
Non-Relief	$179,083	4.7	841,569.10	50,201.41	1778	8,357	501,396	4.7080
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)								
48 Hour	$207,146	0	0.00	0.00	2068	0	0	0.0000
56 Hour	$290,004	0	0.00	0.00	2920	0	0	0.0000
70 Hour	$362,508	0	0.00	0.00	3658	0	0	0.0000
Non-Relief Motor	$188,318	2	378,630.00	22,597.80	1778	3,556	213,360	2.0000
Non-Relief	$188,318	3	564,945.00	33,896.70	1778	5,334	320,040	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)								
Deputy	$124,189	17	2,119,079.05	126,952.38	1778	30,226	1,813,560	17.0000
Deputy (with dedicated vehicle)	$140,664	2	281,328.00	16,879.68	1778	3,556	213,360	2.0000
Deputy B-1	$132,472	3	397,416.00	23,844.96	1778	5,334	320,040	3.0000
Deputy B-1 (with dedicated vehicle)	$148,967	0	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)								
Deputy	$124,189	4	498,676.00	29,800.56	1778	7,112	426,720	4.0000
Deputy (dedicated vehicle)	$140,664	1	140,664.00	8,439.84	1778	1,778	106,680	1.0000
Deputy B-1	$132,472	2	264,944.00	15,896.64	1778	3,556	213,360	2.0000
Deputy B-1 (dedicated vehicle)	$148,967	0	0.00	0.00	1778	0	0	0.0000
Sergeant	$191,697	0	0.00	N/A	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)								
Lieutenant	$194,161	0	0.00	N/A	1778	0	0	0.0000
Sergeant	$161,857	2	323,314.00	N/A	1778	3,556	213,360	2.0000
Sergeant (Motor)	$170,548	1	178,848.00	10,232.88	1778	1,778	106,680	1.0000
Watch Deputy	$150,031	0	0.00	0.00	1778	0	0	0.0000
CSA	$49,495	0	0.00	0.00	1778	0	0	0.0000
Security Officer	$55,697	0	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech	$67,542	0	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$62,011	0	0.00	N/A	1778	0	0	0.0000
Operations Asst II	$78,691	0	0.00	N/A	1778	0	0	0.0000
Operations Asst III	$88,055	0	0.00	N/A	1778	0	0	0.0000
Jail Clerk II	$87,304	1	57,364.00	N/A	1778	1,778	106,680	1.0000
Crime Analyst	$84,484	0	0.00	N/A	1778	0	0	0.0000
Custody Assistant	$75,708	0	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 2)	Unknown	0		0.00	1778	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$14,575,828.18					
			LIABILITY @ 6% =	8851,769.69				
			TOTAL ESTIMATED COST					

	HOURS		
DEPUTY	141,648	8,482,915	79.2920
DEPUTY, B-1	17,780	1,066,800	10.0000
LT/SERGEANT	5,334	320,040	3.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

Rev 4/06

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year

$ -

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$16,751,096		$564,923	$16,186,173
Overtime				
Benefits				
Total	$16,751,096		$564,923	$16,186,173
Services & Supplies				
Liability (less that for 56 hr deputy)	$399,216		$399,216	
Total	$399,216		$399,216	
Capital Expenditures				
Total				
Total Expenditures	**$17,150,312**		**$964,139**	**$16,186,173**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$17,150,312**		**$964,139**	**$16,186,173**

ICRP RATE = **6.0%**
(Rate is Based on Salaries)

$964,139 = Total Allowable Indirect Costs
$16,186,173 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2007-08

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$347,886
Sergeant Motor (1) at 85%	$155,984
Stn. Clerk II	$61,053

TOTAL INDIRECT SALARIES **$564,923**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale July 1, 2007

SERVICE UNITS	COST	TOTAL UNITS PURCHASED	TOTAL COST	LIABILITY @6%	TOTAL COST	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$211,710	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$296,405	31	9,188,555.00	551,313.30	9,739,868.30	2920	90,520	5,431,200	50.5920
70 Hour	$370,507	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$192,471	7.7	1,482,026.70	88,921.60	1,570,948.30	1778	12,591	821,436	7.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$220,467	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$308,653	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$385,817	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$200,424	3	601,272.00	36,076.32	637,348.32	1778	5,334	320,040	3.0000
Non-Relief	$200,424	3	601,272.00	36,076.32	637,348.32	1778	5,334	320,040	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$134,396	18	2,419,128.00	145,147.68	2,564,275.68	1778	32,004	1,920,240	18.0000
Deputy (with dedicated vehicle)	$152,252	4	609,008.00	36,540.48	645,548.48	1778	7,112	426,720	4.0000
Deputy, B-1	$141,887	2	283,774.00	17,026.44	300,800.44	1778	3,556	213,360	2.0000
Deputy B-1 (with dedicated vehicle)	$159,743	0	0.00	0.00	0.00	1778	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$134,396	4	537,584.00	32,255.04	569,839.04	1778	7,112	426,720	4.0000
Deputy (dedicated vehicle)	$152,252	1	152,252.00	9,135.12	161,387.12	1778	1,778	106,680	1.0000
Deputy B-1	$141,887	2	283,774.00	17,026.44	300,800.44	1778	3,556	213,360	2.0000
Deputy B-1 (dedicated vehicle)	$159,743	0	0.00	0.00	0.00	1778	0	0	0.0000
Sergeant	$173,843	0	0.00	N/A	0.00	1778	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$209,270	0	0.00	N/A	0.00	1778	0	0	0.0000
Sergeant	$173,943	2	347,886.00	N/A	347,886.00	1778	3,556	213,360	2.0000
Sergeant (Motor)	$183,511	1	183,511.00	11,010.66	194,521.66	1778	1,778	106,680	1.0000
Watch Deputy	$138,862	0	0.00	0.00	0.00	1778	0	0	0.0000
CSA	$49,856	0	0.00	0.00	0.00	1778	0	0	0.0000
Security Officer	$97,869	0	0.00	0.00	0.00	1778	0	0	0.0000
Law Enforcement Tech	$69,296	0	0.00	0.00	0.00	1778	0	0	0.0000
Operations Asst I	$65,994	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst II	$81,912	0	0.00	N/A	0.00	1778	0	0	0.0000
Operations Asst III	$93,817	0	0.00	N/A	0.00	1778	0	0	0.0000
Stn Clerk II	$61,053	1	61,053.00	N/A	61,053.00	1778	1,778	106,680	1.0000
Crime Analyst	$94,284	0	0.00	N/A	0.00	1778	0	0	0.0000
Custody Assistant	$80,553	0	0.00	0.00	0.00	1778	0	0	0.0000
Other (Need to insert cost on Pg 2)	Unknown	0		0.00	0.00	1778	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$16,751,095.70						
			LIABILITY @ 6% =	3950,529.40					
			TOTAL ESTIMATED COST		$17,731,625.10				

	HOURS	MINUTES	PERSONNEL
DEPUTY	152,217	9,132,996	85.2920
DEPUTY, B-1	17,759	1,065,600	10.0000
(1) SERGEANT	5,334	320,040	3.0000
CSO	0	0	0.0000
CIVILIAN	1,778	106,680	1.0000

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2008-09

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$17,633,776		$528,859	$17,104,917
Overtime				
Benefits				
Total	$17,633,776		$528,859	$17,104,917
Services & Supplies				
Liability (less 56 hr deputies)	$387,581		$387,581	
Total	$387,581		$387,581	
Capital Expenditures				
Total				
Total Expenditures	**$18,021,357**		**$916,440**	**$17,104,917**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$18,021,357**		**$916,440**	**$17,104,917**

ICRP RATE = **5.4%**
(Rate is Based on Salaries)

$916,440 / $17,104,917 = Total Allowable Indirect Costs / Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2008-09

100% Admin. or Support Staff

Name/Position	Annual Salary
Sergeant (3) at 85%	$464,044
Stn. Clerk II	$64,815

TOTAL INDIRECT SALARIES **$528,859**

A-062 1

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2008

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL COST	LIABILITY @ 5 %	TOTAL COST (LIABILITY)	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$221,920	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$310,687	34	10,563,358.00	633,801.48	11,197,159.48	2920	99,280	5,956,800	54.6720
70 Hour	$388,359	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$201,745	7.7	1,553,436.50	93,206.19	1,646,642.69	1615	13,976	838,560	7.7000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$230,858	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$323,201	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$404,001	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief Motor	$209,871	6	1,259,226.00	75,553.56	1,334,779.56	1615	10,890	653,400	6.0000
Non-Relief	$209,871	0	0.00	0.00	0.00	1615	0	0	0.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$139,085	19	2,642,235.00	158,534.10	2,800,769.10	1615	34,485	2,069,100	19.0000
Deputy (with dedicated vehicle)	$156,635	0	0.00	0.00	0.00	1615	0	0	0.0000
Deputy, B-1	$146,894	2	293,788.00	17,627.28	311,415.28	1615	3,630	217,800	2.0000
Deputy B-1 (with dedicated vehicle)	$164,464	0	0.00	0.00	0.00	1615	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$139,085	3	417,195.00	25,031.70	442,226.70	1615	5,445	326,700	3.0000
Deputy (dedicated vehicle)	$156,635	0	0.00	0.00	0.00	1615	0	0	0.0000
Deputy B-1	$146,894	2	293,788.00	17,627.28	311,415.28	1615	3,630	217,800	2.0000
Deputy B-1 (dedicated vehicle)	$164,464	0	0.00	0.00	0.00	1615	0	0	0.0000
Sergeant	$181,978	0	0.00	N/A	0.00	1615	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$218,784	0	0.00	N/A	0.00	1615	0	0	0.0000
Sergeant	$181,978	3	545,934.00	N/A	545,934.00	1615	5,445	326,700	3.0000
Sergeant (Motor)	$191,985	0	0.00	0.00	0.00	1615	0	0	0.0000
Watch Deputy	$144,453	0	0.00	0.00	0.00	1615	0	0	0.0000
CSA	$50,846	0	0.00	0.00	0.00	1615	0	0	0.0000
Security Officer	$61,439	0	0.00	0.00	0.00	1615	0	0	0.0000
Law Enforcement Tech	$77,075	0	0.00	0.00	0.00	1615	0	0	0.0000
Operations Asst I	$70,075	0	0.00	N/A	0.00	1615	0	0	0.0000
Operations Asst II	$87,031	0	0.00	N/A	0.00	1615	0	0	0.0000
Operations Asst III	$99,685	0	0.00	N/A	0.00	1615	0	0	0.0000
Sin Clerk II	$64,815	1	64,815.00	N/A	64,815.00	1615	1,815	108,900	1.0000
Crime Analyst	$98,217	0	0.00	N/A	0.00	1615	0	0	0.0000
Custody Assistant	$85,694	0	0.00	0.00	0.00	1615	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1615	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$17,033,775.50						
			LIABILITY @ 6% =	$1,021,381.59					
			TOTAL ESTIMATED COST		$18,655,157.09				

	HOURS	MINUTES	PERSONNEL
DEPUTY	153,186	9,191,130	84.3720
DEPUTY, B-1	18,150	1,089,000	10.0000
LT/SERGEANT	5,445	326,700	3.0000
CSA	0	0	0.0000
CIVILIAN	1,815	108,900	1.0000

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2009-10

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$17,888,741		$1,681,892	$16,206,849
Overtime				
Benefits				
Total	$17,888,741		$1,681,892	$16,206,849
Services & Supplies				
Liability (less 56 hr deputies)	$156,426		$156,426	
Total	$156,426		$156,426	
Capital Expenditures				
Total				
Total Expenditures	**$18,045,167**		**$1,838,318**	**$16,206,849**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$18,045,167**		**$1,838,318**	**$16,206,849**

ICRP RATE = **11.3%**
(Rate is Based on Salaries)

$1,838,318 = Total Allowable Indirect Costs
$16,206,849 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2009-10

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$371,765
Sergeant Motor (1) at 85%	$166,690
Station Clerk	$65,582
Watch Deputies (5)	$1,077,855

TOTAL INDIRECT SALARIES **$1,681,892**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2009

SERVICE UNITS				LIABILITY @ 6 %		YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$226,892	6	1,370,352.00	82,221.12	1,452,573.12	2086	12,516	750,960	6.9960
56 Hour	$319,749	36	11,510,964.00	690,657.84	12,201,621.84	2920	105,120	6,307,200	58.7520
70 Hour	$399,686	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$207,629	1	207,629.00	12,457.74	220,086.74	1789	1,789	107,340	1.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$237,130	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$331,982	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$414,978	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$215,573	1	215,573.00	12,934.38	228,507.38	1789	1,789	107,340	1.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$142,546	14	1,994,244.00	119,654.64	2,113,898.64	1789	25,046	1,502,760	14.0000
Deputy (with dedicated vehicle)	$169,536	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$150,442	1	150,442.00	9,025.52	159,466.52	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$176,834	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$145,446	3	427,338.00	25,640.28	452,978.28	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$169,536	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1	$150,442	2	300,884.00	18,053.04	318,937.04	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$176,834	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$229,473	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$185,881	2	371,762.00	N/A	371,762.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$196,106	1	196,106.00	11,766.36	207,872.36	1789	1,789	107,340	1.0000
Watch Deputy	$148,739	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$246,578	5	1,077,855.00	64,671.90	1,142,526.90	1789	8,945	536,700	5.0000
CSA	$51,713	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$62,765	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$79,191	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$70,909	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$85,083	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$100,868	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$65,582	1	65,582.00	N/A	65,582.00	1789	1,789	107,340	1.0000
Crime Analyst	$99,343	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$85,727	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$17,866,741.00						
			LIABILITY @ 6% =	$1,047,083.82					
			TOTAL ESTIMATED COST		$18,935,824.82				

	HOURS	MINUTES	PERSONNEL
DEPUTY	158,783	9,526,980	88.7460
DEPUTY, B-1	7,156	429,360	4.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

REV 3/09

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2010-11

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$18,029,829		$1,271,210	$16,758,619
Overtime				
Benefits				
Total	$18,029,829		$1,271,210	$16,758,619
Services & Supplies				
Liability (less 56 hr deputies)	$235,065		$235,065	
Total	$235,065		$235,065	
Capital Expenditures				
Total				
Total Expenditures	**$18,264,894**		**$1,506,275**	**$16,758,619**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$18,264,894**		**$1,506,275**	**$16,758,619**

ICRP RATE = **9.0%**
(Rate is Based on Salaries)

$1,506,275 = Total Allowable Indirect Costs
$16,758,619 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2010-11

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$376,794
Sergeant Motor(1) at 85%	$169,550
Station Clerk	$65,844
Watch Deputy (3)	$659,022

TOTAL INDIRECT SALARIES **$1,271,210**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2010

SERVICE UNITS		TOTAL UNITS PURCHASED		LIABILITY @ 4%		YEARLY HOURS PER SERVICE UNIT			PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$232,350	8	1,383,998.00	55,359.92	1,440,787.42	2086	12,516	750,960	6.9980
56 Hour	$326,268	36	11,709,576.00	468,383.04	12,177,959.04	2920	105,120	6,307,200	58.7520
70 Hour	$406,583	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$211,212	5	1,056,060.00	42,242.40	1,098,302.40	1789	8,945	536,700	5.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$241,642	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$338,299	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$422,873	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$219,674	3	659,022.00	26,360.88	685,382.88	1789	5,367	322,020	3.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$144,976	7	1,014,832.00	40,593.28	1,055,425.28	1789	12,523	751,380	7.0000
Deputy (with dedicated vehicle)	$164,648	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$153,084	1	153,094.00	6,123.76	159,217.76	1789	1,789	107,340	1.0000
Deputy B-1 (with dedicated vehicle)	$172,566	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$144,976	3	434,928.00	17,397.12	452,325.12	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$164,648	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (MOTOR)	$153,094	2	306,188.00	12,247.52	318,435.52	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$172,566	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$229,346	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$188,397	2	376,794.00	N/A	376,794.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$198,471	1	199,471.00	7,978.84	207,449.84	1789	1,789	107,340	1.0000
Watch Deputy	$160,322	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$219,674	3	659,022.00	26,360.88	685,382.88	1789	5,367	322,020	3.0000
CSA	$82,819	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$56,854	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$78,956	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$76,273	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$89,176	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$102,907	0	0.00	N/A	0.00	1789	0	0	0.0000
Sh Clerk II	$66,844	1	66,844.00	N/A	66,844.00	1789	1,789	107,340	1.0000
Crime Analyst	$100,595	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$88,398	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$16,027,626.00						
			LIABILITY @ 4% =	$703,447.84					
			TOTAL ESTIMATED COST		$16,731,216.84				

	HOURS		PERSONNEL
DEPUTY	149,838	6,990,280	83.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/10)

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2010-11

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$18,858,396		$1,271,210	$17,587,186
Overtime				
Benefits				
Total	$18,858,396		$1,271,210	$17,587,186
Services & Supplies				
Liability (less 56 hr deputies)	$253,451		$253,451	
Total	$253,451		$253,451	
Capital Expenditures				
Total				
Total Expenditures	**$19,111,847**		**$1,524,661**	**$17,587,186**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$19,111,847**		**$1,524,661**	**$17,587,186**

ICRP RATE = **8.7%**
(Rate is Based on Salaries)

$1,524,661 = Total Allowable Indirect Costs
$17,587,186 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2011-12

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$385,450
Sergeant Motor(1) at 85%	$172,897
Station Clerk	$66,936
Watch Deputy (3)	$689,364

TOTAL INDIRECT SALARIES **$1,314,647**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: Palmdale 7/1/2011

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL COST (MINUS LIABILITY)	LIABILITY @ 4%	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT		ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$239,478	6	1,436,868.00	57,474.72	1,494,342.72	2086	12,516	750,960	6.9960
56 Hour	$335,270	36	12,069,720.00	482,788.80	12,552,508.80	2920	105,120	6,307,200	58.7520
70 Hour	$419,087	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$217,708	8	1,741,664.00	69,666.56	1,811,330.56	1789	14,312	858,720	8.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$252,766	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$353,873	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$442,341	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$229,788	4	919,152.00	36,766.08	955,918.08	1789	7,156	429,360	4.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$146,732	4	586,928.00	23,477.12	610,405.12	1789	7,156	429,360	4.0000
Deputy (with dedicated vehicle)	$166,935	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$159,355	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (with dedicated vehicle)	$179,742	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$146,732	3	440,196.00	17,607.84	457,803.84	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$166,935	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (Motor)	$159,355	2	318,710.00	12,748.40	331,458.40	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$179,742	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$231,501	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$192,725	2	385,450.00	N/A	385,450.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$203,408	1	203,408.00	8,136.32	211,544.32	1789	1,789	107,340	1.0000
Watch Deputy	$156,059	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$229,788	3	689,364.00	27,574.56	716,938.56	1789	5,367	322,020	3.0000
CSA	$52,726	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$88,245	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech (With Vehicle)	$80,102	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$72,374	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$89,942	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$102,997	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$66,936	1	66,936.00	N/A	66,936.00	1789	1,789	107,340	1.0000
Crime Analyst	$101,721	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,516	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$18,858,396.00						
			LIABILITY @ 4% =	$736,240.40					
			TOTAL ESTIMATED COST		$19,594,636.40				

	HOURS	MINUTES	PERSONNEL
DEPUTY	149,838	8,990,280	83.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/11)

INDIRECT COST RATE PROPOSAL
City of Palmdale
Sheriff
Fiscal Year 2010-11

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	$18,874,178		$1,271,210	$17,602,968
Overtime				
Benefits				
Total	$18,874,178		$1,271,210	$17,602,968
Services & Supplies				
Liability (less 56 hr deputies)	$243,102		$243,102	
Total	$243,102		$243,102	
Capital Expenditures				
Total				
Total Expenditures	**$19,117,280**		**$1,514,312**	**$17,602,968**
Cost Plan Costs				
Total				
Total Alloc. Indirect Costs	**$19,117,280**		**$1,514,312**	**$17,602,968**

ICRP RATE = **8.6%**
(Rate is Based on Salaries)

$1,514,312 = Total Allowable Indirect Costs
$17,602,968 Total Direct Salaries

City of Palmdale
Sheriff
Fiscal Year
2012-13

Name/Position	100% Admin. or Support Staff Annual Salary
Sergeant SAO (2)	$388,992
Sergeant Motor(1) at 85%	$174,415
Station Clerk	$68,863
Motor Deputy (2)	$470,374

TOTAL INDIRECT SALARIES **$1,102,644**

HOURS OF SERVICE & ESTIMATED CHARGES

CITY: PALMDALE 7/1/2012

SERVICE UNITS	UNIT COST	TOTAL UNITS PURCHASED	TOTAL COST	LIABILITY @ 4%	TOTAL COST WITH LIABILITY	YEARLY HOURS PER SERVICE UNIT	ANNUAL GOAL (HOURS)	ANNUAL GOAL (MINUTES)	PERSONNEL REQUIRED
DEPUTY SHERIFF SERVICE UNIT									
40 Hour	$244,617	6	1,468,902.00	58,756.08	1,527,658.08	2086	12,516	750,960	6.9960
56 Hour	$342,744	36	12,338,784.00	493,551.36	12,832,335.36	2920	105,120	6,307,200	58.7520
70 Hour	$428,430	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$222,561	10	2,225,610.00	89,024.40	2,314,634.40	1789	17,890	1,073,400	10.0000
DEPUTY SHERIFF SERVICE UNIT (BONUS LEVEL)									
40 Hour	$258,706	0	0.00	0.00	0.00	2086	0	0	0.0000
56 Hour	$362,188	0	0.00	0.00	0.00	2920	0	0	0.0000
70 Hour	$452,735	0	0.00	0.00	0.00	3650	0	0	0.0000
Non-Relief	$235,187	4	940,748.00	37,629.92	978,377.92	1789	7,156	429,360	4.0000
GROWTH DEPUTY UNITS (Non-Relief Only)									
Deputy	$148,175	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy (with dedicated vehicle)	$168,561	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy, B-1	$161,093	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1 (with dedicated vehicle)	$161,479	0	0.00	0.00	0.00	1789	0	0	0.0000
GRANT UNITS (Non-Relief Only)									
Deputy	$148,175	3	444,525.00	17,781.00	462,306.00	1789	5,367	322,020	3.0000
Deputy (with dedicated vehicle)	$168,561	0	0.00	0.00	0.00	1789	0	0	0.0000
Deputy B-1	$161,093	2	322,186.00	12,887.44	335,073.44	1789	3,578	214,680	2.0000
Deputy B-1 (with dedicated vehicle)	$161,479	0	0.00	0.00	0.00	1789	0	0	0.0000
SUPPLEMENTAL POSITIONS (Non-Relief Only)									
Lieutenant	$233,821	0	0.00	N/A	0.00	1789	0	0	0.0000
Sergeant (SAO)	$194,496	2	388,992.00	N/A	388,992.00	1789	3,578	214,680	2.0000
Sergeant (Motor)	$205,194	1	205,194.00	8,207.76	213,401.76	1789	1,789	107,340	1.0000
Watch Deputy	$159,375	0	0.00	0.00	0.00	1789	0	0	0.0000
Motor Deputy	$235,187	2	470,374.00	18,814.96	489,188.96	1789	3,578	214,680	2.0000
CSA	$55,996	0	0.00	0.00	0.00	1789	0	0	0.0000
Security Officer	$95,568	0	0.00	0.00	0.00	1789	0	0	0.0000
Law Enforcement Tech	$80,393	0	0.00	0.00	0.00	1789	0	0	0.0000
Operations Asst I	$74,456	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst II	$92,488	0	0.00	N/A	0.00	1789	0	0	0.0000
Operations Asst III	$105,912	0	0.00	N/A	0.00	1789	0	0	0.0000
Stn Clerk II	$68,863	1	68,863.00	N/A	68,863.00	1789	1,789	107,340	1.0000
Crime Analyst	$106,441	0	0.00	N/A	0.00	1789	0	0	0.0000
Custody Assistant	$86,318	0	0.00	0.00	0.00	1789	0	0	0.0000
Other (Need to insert cost in next column)		0	0.00	N/A	0.00	1789	0	0	0.0000
ESTIMATED COST FOR SERVICE UNITS **			$18,874,178.00						
			LIABILITY @ 4% =	$736,652.92					
			TOTAL ESTIMATED COST		$19,610,830.92				

	HOURS	MINUTES	PERSONNEL
DEPUTY	144,471	8,668,260	80.7480
DEPUTY, B-1	10,734	644,040	6.0000
LT/SERGEANT	5,367	322,020	3.0000
CSA	0	0	0.0000
CIVILIAN	1,789	107,340	1.0000

SH-AD 575 (REV. 4/12)

achinncrs@aol.com

From: AChinnCRS@aol.com
Sent: Tuesday, January 12, 2016 9:56 AM
To: DBrejnak@sco.ca.gov; kjohnston@cityofpalmdale.org
Subject: Re: ICAN Audit Exit Conference

Hi Doug,
As I recall we still had some outstanding issues and questions - one regarding the 10% overhead.

I believed I showed you that there were even overhead costs within the contract itself (station clerks, admin sergeants, etc), not to mention citywide overhead that would justify the default 10%.

Never heard back regarding this issue.

Thank you,

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

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

In a message dated 1/12/2016 9:50:51 A.M. Pacific Standard Time, DBrejnak@sco.ca.gov writes:

> Hi Karen,
>
> I apologize for the delay in setting up the exit conference, we had a shuffling of staff around here and Masha did not have the opportunity to review all the working papers. Anyway, I am contacting you today to see if you would be available on Monday March 7, 2016 at 1:00 PM for an exit conference? During the exit we will discuss the audit process taken and each of the findings. Let me know if this time will work for you and Annette.
>
> Thanks,
>
> ***Douglas Brejnak***
>
> *Staff Management Auditor (Specialist)*
>
> *State Controller's Office*
>
> *Division of Audits/Mandated Cost Audits Bureau*
>
> *Office: (916) 327-0702*
>
> dbrejnak@sco.ca.gov

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ITEM B-2

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 SCARs directly 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 occured. 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 station 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

* avg 35 mins to write report

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

clear out report, 0-2 minutes.

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

Conducted by SCO auditor

Date: 7/28/15 1:30 PM (over-phone)

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 SCAR. 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 spent 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 ever.

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

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

neighbors, babysitters, daycare

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.

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 August 27, 2018, I served the:

- **Claimant's Comments on the Draft Proposed Decision filed August 24, 2018**

  Interagency Child Abuse and Neglect Investigation Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 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 August 27, 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: 8/23/18

Claim Number: 17-0022-I-01

Matter: Interagency Child Abuse and Neglect Investigation 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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Exhibit G

BETTY T. YEE
California State Controller

RECEIVED
August 31, 2018
Commission on State Mandates

LATE FILING

August 31, 2018

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

Re: Incorrect Reduction Claim (IRC)
Interagency Child Abuse and Neglect (ICAN) Investigation Reports, 17-0022-I-01
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes of 1977, Chapter 958; Statutes of 1980, Chapter 1071; Statutes of 1981, Chapter 435; Statutes of 1982, Chapters 162 and 905; Statutes of 1984, Chapters 1423 and 1613; Statutes of 1985, Chapter 1598; Statutes of 1986, Chapter 1289 and 1496; Statutes of 1987, Chapter 82, 531, and 1459; Statutes of 1988, Chapter 269, 1497, and 1580; Statutes of 1989, Chapter 153; Statutes of 1990, Chapter 650, 1330, 1363, and 1603; Statutes of 1992, Chapter 163, 459, and 1338; Statutes of 1993, Chapter 219 and 510; Statutes of 1996, Chapter 1080 and 1081; Statutes of 1997, Chapter 842, 843, and 844; Statutes of 1999, Chapter 475 and 1012; and Statutes of 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)
Fiscal Years: 1999-2000 through 2012-2013.
City of Palmdale, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our comments regarding the claimant's response to the Commission's Draft Proposed Decision for the above-named IRC. The claimant filed its comments on August 24, 2018. The Commission denied the IRC in its Draft Proposed Decision issued on July 23, 2018.

If you have any questions, please contact me by telephone at (916) 327-3138.

Sincerely,

Lisa Kurokawa

LISA KUROKAWA, Bureau Chief
Division of Audits

LK/as

19272

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

COMMENTS BY THE STATE CONTROLLER'S OFFICE TO THE CLAIMANT'S RESPONSE TO THE COMMISSION'S DRAFT PROPOSED DECISION RELATED TO THE INCORRECT REDUCTION CLAIM BY THE CITY OF PALMDALE

Interagency Child Abuse and Neglect Investigation Reports Program

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Audit Status Meeting Agenda – September 30, 2015	Tab 6
Exit Conference Agenda with Draft Findings – March 7, 2016	Tab 7

Tab 1

OFFICE OF THE STATE CONTROLLER
3301 C Street, Suite 725
Sacramento, CA 95816
Telephone No.: (916) 324-8907

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM (IRC) ON: *Interagency Child Abuse and Neglect Investigation Reports Program* Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes of 1977, Chapter 958; Statutes of 1980, Chapter 1071; Statutes of 1981, Chapter 435; Statutes of 1982, Chapters 162 and 905; Statutes of 1984, Chapters 1423 and 1613; Statutes of 1985, Chapter 1598; Statutes of 1986, Chapter 1289 and 1496; Statutes of 1987, Chapter 82, 531, and 1459; Statutes of 1988, Chapter 269, 1497, and 1580; Statutes of 1989, Chapter 153; Statutes of 1990, Chapter 650, 1330, 1363, and 1603; Statutes of 1992, Chapter 163, 459, and 1338; Statutes of 1993, Chapter 219 and 510; Statutes of 1996, Chapter 1080 and 1081; Statutes of 1997, Chapter 842, 843, and 844; Statutes of 1999, Chapter475 and 1012; and Statutes of 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91) CITY OF PALMDALE, Claimant	No.: IRC 17-0022-I-01 AFFIDAVIT OF BUREAU CHIEF

I, Lisa Kurokawa, make the following declarations:

1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.

2) I am currently employed as a bureau chief, and have been so since February 15, 2018. Before that, I was employed as an audit manager for six years.

3) I reviewed the work performed by the SCO auditor.

4) Any attached copies of records are true copies of records, as documented during the audit or retained at our place of business.

I do declare that the above declarations and information contained in Tab 2 are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: August 31, 2018

OFFICE OF THE STATE CONTROLLER

By: Lisa Kurokawa
Lisa Kurokawa, Bureau Chief
Division of Audits
State Controller's Office

Tab 2

COMMENTS BY THE STATE CONTROLLER'S OFFICE TO THE CLAIMANT'S RESPONSE TO THE COMMISSION'S DRAFT PROPOSED DECISION RELATED TO THE INCORRECT REDUCTION CLAIM BY THE CITY OF PALMDALE

For Fiscal Year (FY) 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, FY 2010-11, FY 2011-12, and FY 2012-13

Interagency Child Abuse and Neglect Investigation Reports Program
Penal Code Sections 11165.9, 11166, 11166.2, 11166.9 , 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes of 1977, Chapter 958; Statutes of 1980, Chapter 1071; Statutes of 1981, Chapter 435; Statutes of 1982, Chapters 162 and 905; Statutes of 1984, Chapters 1423 and 1613; Statutes of 1985, Chapter 1598; Statutes of 1986, Chapter 1289 and 1496; Statutes of 1987, Chapter 82, 531, and 1459; Statutes of 1988, Chapter 269, 1497, and 1580; Statutes of 1989, Chapter 153; Statutes of 1990, Chapter 650, 1330, 1363, and 1603; Statutes of 1992, Chapter 163, 459, and 1338; Statutes of 1993, Chapter 219 and 510; Statutes of 1996, Chapter 1080 and 1081; Statutes of 1997, Chapter 842, 843, and 844; Statutes of 1999, Chapter 475 and 1012; and Statutes of 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); Child Abuse Investigation Report Form SS 8583 (Rev. 3/91)

City Filed Response to Draft Proposed Decision

In its Draft Proposed Decision, issued on July 23, 2018, the Commission denied the city's IRC, finding that reductions related to the claimant's time study, and disallowance of indirect costs as claimed for all fiscal years, were correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. The SCO agreed with the Commission's conclusions in the letter dated August 8, 2018.

On August 24, 2018, the city filed a response to the Draft Proposed Decision requesting that the Commission consider further documentation to support the city's contention that the SCO incorrectly reduced its claims. In addition to providing documentation that had been previously filed within its IRC, the city's response included signed declarations from the following three individuals:

- Detective (formerly Deputy, and referred to as such in previous audit documentation) Vanessa Reddy, Los Angeles County Sheriff's Department (LASD)
- Karen Johnston, Finance Manager/City Treasurer, City of Palmdale
- Annette Chinn, Claimant Consultant, Cost Recovery Systems, Inc.

The SCO would like to provide comments and clarifications regarding these declarations.

SCO's Comments

The SCO maintains the merit of its audit report and its comments in response to the city's filed IRC. However, we believe that it is pertinent to provide clarification regarding inaccurate statements contained within the sworn declarations.

Detective Vanessa Reddy stated the following in her signed declaration:

> I also wanted to note that I was never interviewed by anyone from the State Controller's Office about this time log or any other issues pertaining to this Child Abuse program or this audit.

The city filed a revised declaration by Detective Reddy on August 29, 2018; regardless of other revisions to the Detective's declaration, the above statement remains unchanged.

We disagree with the above statement about never having been interviewed by the SCO, and would like to provide evidence to the contrary.

Detective Reddy attended a meeting with the SCO auditor, Ms. Chinn, and Sergeant Paul Zarris of the LASD during the initial week of fieldwork between April 7, 2015, and April 9, 2015, at the LASD Palmdale Station. Detective Reddy participated in the meeting and answered questions asked of her by the SCO auditor concerning the time study and general SCAR program activities. The SCO auditor summarized the meetings, including the Detective's statements, in the working papers (Tab 3).

Ms. Chinn stated the following in her signed declaration:

> It is my belief that the 2013 Time Study was performed contemporaneously, but as shown in the Declaration from Detective Vanessa Reddy (attached to this response), she was the only employee who completed the 2013 time log in question but she was never interviewed by the SCO auditor.
>
> Based on my information and belief, the only employees interviewed by the SCO auditors were Deputy Tara Porter, Deputy Megan Deschamps, and their supervising Sergeant Paul Zarris.

We disagree with Ms. Chinn's statement that Detective Reddy was "never interviewed by the SCO auditor," and would like to provide evidence to the contrary.

As mentioned previously, Ms. Chinn was present at the meeting that included Detective Reddy and Sergeant Zarris during the first week of fieldwork between April 7, 2015, and April 9, 2015, at the LASD Palmdale Station. Ms. Chinn's knowledge of this meeting is detailed in the email correspondence dated June 22, 2015, in which she states "You already talked to the Deputy who did the time studies before" (**Tab 4**). Detective Reddy is identified by the SCO auditor in a reply to Ms. Chinn's email on June 22, 2015, stating, "The interviews will be more in depth and with more emphasis on the time per activity than our previous conversation with Ms. Reddy." **(Tab 4)**.

Furthermore, the SCO auditor provided the city with three status updates via email between August 17, 2015, and September 9, 2015 (**Tab 5**); held a Status Meeting with city staff on September 30, 2015 (**Tab 6**); and conducted the Exit Conference with city staff on March 7, 2016 (**Tab 7**). In all email correspondence and meetings with the city, the auditor referred to the time study issues discovered during the discussion with Detective Reddy. The city never disputed that the meeting with Detective Reddy had taken place, or that the 2013 time study had been discussed at that meeting. Nor did the city make any such statements in its response to the draft report findings or the subsequent IRC.

We have no comment concerning Ms. Johnston's declaration, as we believe that we have sufficiently detailed the indirect cost adjustments within the final audit report and in the SCO Comment to the IRC filed on February 22, 2018.

We continue to agree with the Commission's Draft Proposed Decision, and stand by our written record.

Tab 3

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
July 1, 1999 through June 30, 2013
S15-MCC-0013
Fieldwork Week #2 – LA County Sheriff's Department

Fieldwork Notes from auditor's meeting with LASD personnel.

FIELDWORK WEEK #2
Date: April 7, 2015 through April 9, 2015
Location: Los Angeles County Sheriff's Department – Palmdale Station
SCO Attendees: Douglas Brejnak, Auditor-in-Charge
Palmdale Attendees: Annette Chinn, Consultant
LA County Sheriff Attendees: Paul Zarris, Sergeant and Vanessa Reddy, Detective (former SCAR Deputy)

Purpose of Meeting
The auditor scheduled this meeting to determine the department's policies and procedures concerning SCAR investigations performed during FY 1999-00 through FY 2012-13. Furthermore, the auditor wanted to understand the figures used to compute the city's claim amounts for each of the four claimed activities.

Narrative of Procedures Performed

There are two different general scenarios which will initiate a child abuse investigation within the Los Angeles County Sheriff's Department. SCAR investigations are typically completed by deputies assigned to the SCAR desk. If the deputies are not working or unable to go out on calls, other offices within the Department would then be assigned to conduct the investigation. The two scenarios that initiate an investigation and the investigation steps are described below:

Receiving SCAR from E-SCARS or DCFS (prior to 2009)

1) The Department will receive a SCAR from DCFS (prior to 2009) or from the ESCARS.
2) The deputy assigned to investigate SCARs will review the SCAR and determine if an investigation is necessary. If an investigation is not necessary, the SCAR is immediately closed out without further follow-up.
3) If the deputy determines an investigation is required, the deputy will then begin to perform a check on the history of the involved parties to discover any recent investigations/arrests/SCARs relevant to the case.
4) The deputy will then drive out to victim's residence (or school/hospital/etc.) to conduct the preliminary investigation.
5) The deputy will conduct preliminary interviews with children, parents, siblings, witnesses, and suspects.
6) After the deputy performs its preliminary investigations, the officer enters the findings into the reporting system.
7) If the SCAR is unfounded, the investigation is closed out.
8) If the preliminary investigation determines the SCAR is not unfounded, the deputy will contact the Special Victim's Unit (SVU).
9) The SVU will give the deputy further instructions (report writing, collecting evidence, detain children, etc.).
10) The SVU takes over and completes the follow-up investigation and prepares the 8583.

Receiving emergency 911 calls or LEA Generated

1) The Department will receive a 911 Call from a citizen.
2) A patrol car is assigned to respond to the 911 Call. A SCAR officer is assigned if call is of a known/suspected child abuse.
3) Once the officer arrives on scene and the call involved any type of child abuse, the officer will complete interviews with people on scene to assess the situation.
4) The officer will call in DCFS and report the situation and a SCAR (8572) will be completed.
5) The officer completes interviews with children, parents, siblings, witnesses, and suspects.
6) After the preliminary investigations, the officer enters the findings into the reporting system.
7) If the SCAR is unfounded, the investigation is closed out.
8) If the preliminary investigation determines the SCAR is not unfounded, the deputy will contact the Special Victim's Unit (SVU).
9) The SVU will give the deputy further instructions (report writing, evidence collection, detail children, etc.).
10) The SVU takes over and complete the follow-up investigation and prepared the 8583.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
July 1, 1999 through June 30, 2013
S15-MCC-0013
Fieldwork Week #2 – LA County Sheriff's Department

Time Reporting

For the purpose of filing a mandated cost claim, the city's consultant instructed the Sheriff's Department to conduct a time study for the activities that are reimbursable under the mandated program. The Department completed two different time studies but only used the information from the first time study performed.

1st Time Study

The first time study was completed by a sheriff deputy and the sergeant in charge of child abuse investigations. The time study was performed after the investigations were completed; no time sheets/records were made at the time of the investigations. The cases selected consist of only substantiated cases (Sgt. Paul Zarris/Annette Chinn – not verified by auditor) from FY 2010-11. The staff members responsible for the time study are no longer working with the unit at the Palmdale Station.

The time was divided into three separate activities; preliminary investigation, report writing, and sergeant review/approval. The times were estimated based on the deputy's memory of the case and the 97/98 codes which records the time officers arrive on scene and when they close out the call. The consultant took the results of this time study and used the minutes to compute claimed costs. The consultant removed the two cases with the highest amount time prior to computing the average to be conservative. The time for preliminary investigations was claimed within Section B.3.1 (complete investigation) of the claim. The time for report writing was divided into two and claimed in both B.2.c (cross-reporting) and B.3.2 (prepare/submit report to DOJ). The time for sergeant review was also claimed within the B.2.c and B.3.2 components (the consultant erroneously claimed the total time for sgt. review for both components). Additionally, the consultant added 6 minutes to cross-reporting for sheriff's to call state agencies.

2nd Time Study

The second time study was completed by the sheriff's deputy assigned to investigate SCARs (8572). The time study was completely contemporaneously during September 2013. The deputy recorded her time for each case that was opened during the month, regardless if the case was substantiated, unfounded, or inconclusive. The deputy (Vanessa Reddy) is no longer working the SCAR cases but was available to come by the station to discuss her time study.

Unlike the 1st time study, the deputy did not separate the time into different categories. Only a total for each case was recorded within this time study. The time study documented which activities were performed but not the time splits. This time study was not used within the city's claim. During discussions with Vanessa Reddy, she stated the entire time of her work on the case was included within the time study. For substantiated cases, this would include time after the Special Victims Unit was contacted which may include ineligible activities.

# of Suspected Child Abuse Reports (SCARs)

As there has been significant turnover in the staff within the Palmdale Station, the department is unsure how the total SCARs investigated and number of substantiated reports was calculated for the claim. The department does record cases by type of case (child abuse, homicide, burglary, etc.) within their system (need name), however, retrieving only eligible cases could prove to be a lengthy process. The department did start using ESCARS in FY 2009-10, however, that system records cases from the entire jurisdiction of the Palmdale Sheriff Station which includes Palmdale and the unincorporated cities around Palmdale. The unincorporated cities are not eligible for reimbursement under Palmdale's claim. ESCARS may also include duplicate SCARs. Duplicates would occur when there are multiple SCARs for the same child/incident investigated or SCARs created for each child in the family investigated.

Auditor requested the department to obtain the total number of SCARs for each fiscal year and the total number of investigations resulting in substantiated cases of child abuse.

Tab 4

RE: ICAN Palmdale Audit

Thursday, November 05, 2015 1:28 PM

Subject	**RE: ICAN Palmdale Audit**
From	Brejnak, Douglas
To	'AChinnCRS@aol.com'
Cc	kjohnston@cityofpalmdale.org; pazarris@lasd.org
Sent	Monday, June 22, 2015 4:32 PM

Hi Annette,

There are no secrecy to the interviews, I can provide you with the questions that I will ask. People react and respond to questions differently when their supervisor or others are in the room listening. This is standard practice for all audit interviews. I don't understand what objections you might have, but you will have plenty of time to review the audit work and voice any disagreements you may have.

Also, I am not going to interview every deputy, just the ones involved in the SCAR investigations.

We can discuss this over the phone tomorrow if you have any further concerns.

Thanks,

Doug

From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
Sent: Monday, June 22, 2015 4:09 PM
To: Brejnak, Douglas
Cc: kjohnston@cityofpalmdale.org; pazarris@lasd.org
Subject: Re: ICAN Palmdale Audit

Hi Doug,

I'm concerned about the "secrecy" of the interviews. Why can't we listen in? We can be quiet in the background. We have every right to hear what you say, what questions you ask, etc. This is the City's claim and their contract employees. They have the right to know what's being discussed and we have a right to voice our objections if necessary.

I have a problem with you talking to EVERY deputy when only 1-2 do 99% of these investigations per the Sergeant.

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 6/22/2015 4:02:05 P.M. Pacific Daylight Time, DBrejnak@sco.ca.gov writes:
Hi Annette,

I know there are not that many deputies who performed ICAN investigations who are still with the LASD. I would still like to talk to each of them and go over the time per each activity (eligible and ineligible) involved with the ICAN investigations. The interviews will be more in depth and with more emphasis on the time per activity than our previous conversation with Ms. Reddy and the other deputies. Also, the interviews would involve only me and each deputy but I will give you an update after the interviews are completed.

SCO Auditor discussed previous meeting with Detective Reddy.

Let me know if you have any further questions or any audit concerns.

Thanks,

Doug

From: AChinnCRS@aol.com [mailto:AChinnCRS@aol.com]
Sent: Monday, June 22, 2015 2:42 PM
To: Brejnak, Douglas
Cc: kjohnston@cityofpalmdale.org; pazarris@lasd.org
Subject: Re: ICAN Palmdale Audit

City Consultant confirming that the SCO auditor has already discussed the time logs and audit with Detective Reddy. This e-mail contradicts both the Consultants and Detective Reddy's sworn declarations included in the Claimant's 8/28 response to the Draft Proposed Decision.

Hi Doug,

Thank you for keeping me posted.

I understand that you will be reviewing a sampling of cases to ensure they are indeed child abuse and the Sgt. Zarris and staff and working to collect all the paperwork you requested (with the exception of the oldest years). I believe Sgt. Zarris told you that they were having trouble finding the older year detailed case reports.

At our last meeting, Sgt. Zarris told us that there was only one or two deputies who conducted these types of investigations for the department - so really there is probably only one new person to talk to. You already talked to the Deputy who did the time studies before and she assured us that only the eligible items were tracked.

Also, I'd like to listen in to these interviews via conference call. If the time comes out higher than what we claimed - will you adjust our time upward? I can still amend our claims. If you recall, the time that we claimed was more conservative that what the time studies indicated we could have claimed.

Please let me know when you intend to conduct the interview of the Child Abuse deputy so I can participate.

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 6/22/2015 11:45:22 A.M. Pacific Daylight Time, DBrejnak@sco.ca.gov writes:
Hi Annette,

I just wanted to check in with you and give you an update on the audit status. Currently, Paul is compiling the ICAN investigation reports for me to review and test the reliability of the stat reports you sent back in May. I am scheduled to review the reports at LASD offices from July 7th through July 9th.

In addition to reviewing the ICAN reports, I will hopefully be interviewing deputies individually to discuss the amount of time it takes to perform the investigative activities (review SCAR, review prior history, interviews, evidence collection, house inspection, report writing, coordinate with SVU/DCFS, etc.). We will use the results of the interviews to determine if the results of the time studies would be acceptable or need to be adjusted.

If you have any questions or comments concerning the audit, please feel free to contact me at any time.

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 5

Audit Status Update

Thursday, November 05, 2015 1:44 PM

Subject	**Audit Status Update**
From	Brejnak, Douglas
To	'kjohnston@cityofpalmdale.org'
Sent	Monday, August 17, 2015 3:00 PM
Attachments	2015.08.17 - Statu...

8/17/15 Status Update E-Mail from SCO Auditor to Claimant.

Hi Karen,

I just wanted to contact you and give you an update on the current audit status.

I have completed the staff interviews and the case file testing with the Sheriff's Department. The Sheriff was very accommodating and helpful during the audit, especially Sergeant Zarris. I have included a brief write-up of each of the issues to date in the attached word document. The issues are the same as previously discussed throughout the audit.

Annette just provided me with her basis for the amended claim figures. I will review them and provide you with the updated adjustment figures in the upcoming weeks. Once we have finalized our figures, we can discuss a date to schedule the exit conference.

Please let me know if you have any questions or comments concerning the audit. My office phone number has changed, it is now (916) 237-0702.

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

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

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

Auditor discussion of ineligible time studies and removal of one case due to previous discussions with LASD personnel responsible for the time study.

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.

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.

ICAN Audit

Thursday, November 05, 2015 1:46 PM

Subject	**ICAN Audit**
From	Brejnak, Douglas
To	AChinnCRS@aol.com
Cc	'kjohnston@cityofpalmdale.org'
Sent	Wednesday, August 19, 2015 9:59 AM
Attachments	Time Survey Re...

Audit Status Update E-Mail on 8/19/15 discussing the audit findings including discussion with LASD personnel responsible for time studies.

Hi Annette,

See below for the responses to your questions.

1) 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.

SCO Auditor discussion of meeting with LASD personnel.

2) 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 Average Time per Activity	Average # per Investigation	Total Time
Complete an Investigation (B.3.1)			
A. Review Prior to On-Site Interviews			
A.1 - Retrieve/Process SCAR	5.00	1.00	5.00
A.4 - Review SCAR	5.00	1.00	5.00
Sub-Total			10.00
B. Initial Interviews			
B.2 - Interviews with Victims	12.50	3.00	37.50
B.4 - Interview with Parents	12.50	2.00	25.00
B.5 - Interview with Alleged Suspects	17.50	1.00	17.50
B.6 - Interviews with Witnesses	10.00	2.00	20.00
Sub-Total			100.00
C. Additional On-Scene Procedures			
C.2 - Inspect Residence (Unallowable)	7.50	1.00	7.50
Sub-Total			7.50
D. Report Writing			
D.3 - Write-Up Incident / Crime Report	30.00	1.00	30.00
D.5 - Supervisor Review	15.00	1.00	15.00
Sub-Total			45.00
Average Time of Investigation Activities Allowed			**162.50**
			2.71

Deputy Interview #2		
Average Time per Activity	Average # per Investigation	Total Time
5.00	1.00	5.00
5.00	1.00	5.00
		10.00
10.00	3.00	30.00
7.50	2.00	15.00
7.50	1.00	7.50
7.50	2.00	15.00
		67.50
5.00	1.00	5.00
		5.00
35.00	1.00	35.00
20.00	1.00	20.00
		55.00
		137.50
		2.29

Updated Audit Figures

Thursday, November 05, 2015 1:47 PM

Subject	**Updated Audit Figures**
From	Brejnak, Douglas
To	AChinnCRS@aol.com
Cc	'kjohnston@cityofpalmdale.org'
Sent	Wednesday, September 09, 2015 11:36 AM
Attachments	Updated Compone...

9/9/18 Status Update E-Mail to Claimant due to the Claimant filing an amended claim increasing their claim after all audit fieldwork was completed.

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	$ 2,961,652
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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City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports
July 1, 1999 through June 30, 2013
B.2.a Accept & Refer Abuse Report when a Department Lacks Jurisdiction

CLAIMANT DATA (AMENDED)

FISCAL YEAR	CLASSIFICATION	# OF SCARS CLAIMED (a)	HOURS PER CASE CLAIMED (b)	TOTAL HOURS CLAIMED (c) (a) * (b)	HOURLY RATE CLAIMED (d)	CONTRACT COSTS CLAIMED (e) (c) * (d)
1. FY 1999-2000	Deputy (56-Hour)	11.45	0.40	4.58	$ 79.30	$ 363
2. FY 2000-2001	Deputy (56-Hour)	12.05	0.40	4.82	$ 82.11	$ 396
3. FY 2001-2002	Deputy (56-Hour)	12.70	0.40	5.08	$ 84.10	$ 427
4. FY 2002-2003	Deputy (56-Hour)	13.35	0.40	5.34	$ 87.10	$ 465
5. FY 2003-2004	Deputy (56-Hour)	14.08	0.40	5.63	$ 89.37	$ 503
6. FY 2004-2005	Deputy (56-Hour)	15.05	0.40	6.02	$ 90.01	$ 542
7. FY 2005-2006	Deputy (56-Hour)	15.68	0.40	6.27	$ 95.25	$ 597
8. FY 2006-2007	Deputy (56-Hour)	17.10	0.40	6.84	$ 100.11	$ 684
9. FY 2007-2008	Deputy (56-Hour)	17.88	0.40	7.15	$ 107.60	$ 770
10. FY 2008-2009	Deputy (56-Hour)	15.63	0.40	6.25	$ 112.78	$ 705
11. FY 2009-2010	Deputy (56-Hour)	17.45	0.40	6.98	$ 116.07	$ 811
12. FY 2010-2011	Deputy (56-Hour)	13.00	0.40	5.20	$ 115.85	$ 602
13. FY 2011-2012	Deputy (56-Hour)	12.48	0.40	4.99	$ 119.41	$ 596
14. FY 2012-2013	Deputy (56-Hour)	9.60	0.40	3.84	$ 122.07	$ 469
Total Contract Service Costs		**197.50**		**79.00**		**$ 7,930**

AUDITOR'S ANALYSIS

CLASSIFICATION	# OF SCARS ALLOWED (f)	HOURS PER CASE ALLOWED (g)	TOTAL HOURS ALLOWED (h) (f) * (g)	HOURLY RATE ALLOWED (i)	CONTRACT COSTS ALLOWED (j) (h) * (i)	AUDIT ADJUSTMENT (k) (j) - (e)
Deputy (56-Hour)	11.45	0.40	4.58	$ 79.30	$ 363	$ -
Deputy (56-Hour)	12.05	0.40	4.82	$ 82.11	$ 396	$ -
Deputy (56-Hour)	12.70	0.40	5.08	$ 84.10	$ 427	$ -
Deputy (56-Hour)	13.35	0.40	5.34	$ 87.10	$ 465	$ -
Deputy (56-Hour)	14.08	0.40	5.63	$ 89.37	$ 503	$ -
Deputy (56-Hour)	15.05	0.40	6.02	$ 90.01	$ 542	$ -
Deputy (56-Hour)	15.68	0.40	6.27	$ 95.25	$ 597	$ -
Deputy (56-Hour)	17.10	0.40	6.84	$ 100.11	$ 684	$ -
Deputy (56-Hour)	17.88	0.40	7.15	$ 107.60	$ 770	$ -
Deputy (56-Hour)	15.63	0.40	6.25	$ 112.78	$ 705	$ -
Deputy (56-Hour)	17.45	0.40	6.98	$ 116.07	$ 811	$ -
Deputy (56-Hour)	13.00	0.40	5.20	$ 115.85	$ 602	$ -
Deputy (56-Hour)	12.48	0.40	4.99	$ 119.41	$ 596	$ -
Deputy (56-Hour)	9.60	0.40	3.84	$ 122.07	$ 469	$ -
	197.50		**79.00**		**$ 7,930**	**$ -**

Tab 6

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

Date: Wednesday, September 30, 2015 E.2.1

Agenda for the Status Meeting conducted on September 30, 2015 at City offices.

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

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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

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.

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]

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

Time Study discussion detailing prior meeting with LASD personnel responsible for time study.

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.

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)

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	$ -

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	82,530	2,314	(80,216)
Total	$ 127,135	$ 40,604	$ (86,531)

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.

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

Tab 7

Exit Conference Agenda Handout

Tuesday, March 22, 2016 11:33 AM

Subject	**Exit Conference Agenda Handout**
From	Brejnak, Douglas
To	'kjohnston@cityofpalmdale.org'
Cc	AChinnCRS@aol.com; Vorobyova, Mariya
Sent	Friday, February 26, 2016 2:52 PM
Attachments	Exit Conferen... Schedule 1

Agenda with Draft Audit Findings for the Exit Conference conducted on March 7, 2016 at City offices.

Hi Karen,

Attached is the agenda for the exit conference on March 7th. I have also attached a schedule of allowable costs which summarizes each of the audit finding amounts. The findings have not been changed since the last status meeting.

I have reviewed all the city's indirect cost support and our position has not changed. The program's parameters and guidelines allows a 10% indirect cost rate against direct salaries claimed. However, the city's claim contains no direct salaries. The claim is made up entirely of contracted service costs. The ICRP also has a number of issues which we can discuss further at the exit conference if you would like.

Please let me know if you have any questions about the agenda or schedule 1. See you on the 7th.

Thanks,

Douglas Brejnak
Staff Management Auditor (Specialist)
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
Exit Conference Information
July 1, 1999 through June 30, 2013
S15-MCC-0013

Monday, March 7, 2016
1:00 p.m.

SCO Staff:

Jim L. Spano, Audit Bureau Chief	(916) 323-5849	jspano@sco.ca.gov
Masha Vorobyova, Audit Manager	(916) 324-5610	mvorobyova@sco.ca.gov
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Audit Authority:
- Government Code sections 12410, 17558.5, and 17561

Audit Criteria:
- ICAN Investigation Reports Program's parameters and guidelines.
- SCO's claiming instructions
- Title 2, Code of Federal Regulations, Part 225 (Office of Management and Budget Circular A-87)

Audit Process:
- On February 26, 2016 the SCO provided the city with the draft audit report findings, and a summary of program costs.
- Findings presented today reflect what will be presented in the draft audit report. The SCO will notify the city of any substantive changes made subsequent to the exit conference.
- The audit report will disclose that the SCO conducted the audit in accordance with generally accepted government auditing standards.
- Draft audit report.
    - The city will receive the draft audit report in approximately 6-8 weeks from the exit conference date.
    - The draft audit report will be addressed to Karen Johnston.
    - The city will have 10 calendar days from report receipt to submit a response to the draft audit report. Once the SCO has confirmed the report receipt date, the auditor will email Karen Johnston to confirm the due date for the response to the draft audit report.
- The SCO will incorporate the city's response into the final audit report.

- The city will receive the final audit report approximately 6-8 weeks after the SCO receives the city's response. The final report will be addressed to James C. Ledford Jr., Mayor, City of Palmdale, and a copy will be sent to Karen Johnston.

- The SCO posts final audit reports to its Web site at http://www.sco.ca.gov/ard_mancost.html

- Questions regarding SCO mandated program payments and collections may be directed to Eduardo Antonio, Accounting Administrator I (Specialist), Division of Accounting and Reporting, (916) 323-0755.

Audit Resolution:

- The city may file an incorrect reduction claim (IRC) with the Commission on State Mandates (CSM).

- Information regarding the IRC process is available on the CSM Web site at http://www.csm.ca.gov/docs/IRCForm.pdf

Engagement Customer Service Survey:

- Upon issuance of the final audit report, our Bureau of Quality Control within the Division of Audits may send the audit liaison an electronic Engagement Customer Service Survey, using Survey Monkey®, which consists of 15 brief questions about the audit, customer service, and reporting.

City of Palmdale
Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program
Exit Conference Information
July 1, 1999 through June 30, 2013
S15-MCC-0013

FINDING 1 – Reporting between Local Departments – Unallowable Contract Service Costs

The city claimed $135,065 for contract services for the Reporting between Local Departments cost component during the audit period. Of the total amount claimed within this cost component, $127,135 was claimed within the Cross-Reporting from Law Enforcement Agency component activity and $7,930 was claimed within the Accept and Refer Initial Child Abuse Reports component activity.

Of the $135,065 claimed, we found that $48,534 is allowable and $86,531 is unallowable. Costs claimed are unallowable because the city overstated the number of Suspected Child Abuse Reports (SCARs) it cross-reported from the law enforcement agency for each fiscal year and misstated the time increment per SCAR cross-reported in fiscal year (FY) 2012-13. All costs within the Accept and Refer Initial Child Abuse Reports component activity were determined to be allowable.

The following table summarizes the claimed, allowable, and audit adjustment for the ongoing costs related to the Reporting between Local Departments cost component:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-00	$ 2,489	$ 2,141	$ (348)
2000-01	2,699	2,325	(374)
2001-02	2,936	2,528	(408)
2002-03	3,191	2,741	(450)
2003-04	3,466	2,964	(502)
2004-05	3,767	3,382	(385)
2005-06	4,167	3,767	(400)
2006-07	4,820	4,272	(548)
2007-08	5,423	4,663	(760)
2008-09	4,966	4,245	(721)
2009-10	5,691	5,101	(590)
2010-11	4,255	3,883	(372)
2011-12	4,196	3,739	(457)
2012-13	82,999	2,783	(80,216)
Total	$ 135,065	$ 48,534	$ (86,531)

Contract Service Costs

The city contracts with the Los Angeles County Sheriff's Department (LASD) to perform all law enforcement duties for the city. These duties include ICAN investigation and cross-reporting activities which are allowable under this program. The city purchases various LASD staff positions (i.e. Deputy and Sergeant) each FY and pays the LASD annual contract rates for the purchased positions. No city staff members performed any of the reimbursable activities under this program.

The city determined claimed hours by multiplying the number of SCARs cross-reported by the LASD by the estimated time taken to perform the activity. The total hours claimed were then multiplied by the respective LASD contract rates to determine total costs claimed.

Number of SCARs Cross-Reported from LASD

Claimed
We found that the city estimated the number of SCARs cross-reported for each FY claimed. The city estimated the number of SCARs cross-reported for FY 1999-00 through FY 2011-12 by multiplying the number of total SCARs found within the child abuse investigation summary reports provided by the LASD by a flat 10% rate. The 10% rate was applied to the estimate the total number of LEA generated SCARs. For FY 2012-13, the city used the entire amount of SCAR investigations found within the LASD summary reports within the claim.

Allowable
Based on the procedures in place during the audit period, we found that the LASD did not cross-report every SCAR received during the audit period. Furthermore, we found that the only cross-reporting activities eligible for reimbursement were the cross-reporting of LEA generated SCARs to County Welfare and the District Attorney's Office. We reviewed the LASD summary reports and the city's estimated LEA generated rate of 10% to determine the accuracy of the claimed amount of SCARs cross-reported.

Our audit found that the city was unable to provide sufficient documentation to support the LASD summary reports. As a result, we requested that the city have the LASD re-run the report and provide sufficient detail in a testable format. The LASD complied with this request and provided updated summary reports from its LARCIS system. We reconciled the updated summary reports to the reports used within the claim and found that the city overstated the number of total SCARs for each FY. Furthermore, we determined that the city overstated the rate of LEA generated SCARs. Using the county's Electronic Suspected Child Abuse Report System (E-SCARS), we determine the annual rate of LEA generated SCARs to be 9.5%.

We determined the allowable number of SCARs cross-reported by multiplying the number of SCARs within the updated LASD summary reports by the auditor determined 9.5% rate for each FY.

The following table summarizes the number of cross-reported SCARs claimed, allowable, and unallowable by FY:

Fiscal Year	SCARs Claimed	SCARs Allowable	Audit Adjustment
1999-00	87.30	73.00	(14.30)
2000-01	91.90	77.00	(14.90)
2001-02	96.70	81.00	(15.70)
2002-03	101.80	85.00	(16.80)
2003-04	107.20	89.00	(18.20)
2004-05	114.70	101.00	(13.70)
2005-06	119.40	106.00	(13.40)
2006-07	130.30	113.00	(17.30)
2007-08	136.30	114.00	(22.30)
2008-09	119.20	99.00	(20.20)
2009-10	133.10	117.00	(16.10)
2010-11	99.10	89.00	(10.10)
2011-12	52.90	83.00	30.10
2012-13	72.30	60.00	(12.30)

Time Increment per SCAR Cross-Reported

Claimed
For each fiscal year, the city estimated the time needed to cross-report child abuse reports to County Welfare and the District Attorney's Office. For FY 1999-00 through FY 2011-12, the city estimated it 20 minutes (0.33 hours) to cross-report each SCAR. The 20 minutes were divided evenly between the 56-hour deputy and sergeant classifications. For FY 2012-13, the city estimated it took 56 minutes (0.94 hours) to cross-report each SCAR.

Allowable
We determined that the city was unable to provide sufficient documentation to support the 0.33 or 0.94 hour time increments claimed. However, after discussions with LASD staff responsible for cross-reporting SCARs, we found the 0.33 time increment to be a reasonable representation of the actual time needed to perform the allowable cross-reporting duties. As a result, we allowed the 0.33 time increment within our determination of allowable hours for each FY.

The following table summarizes the time increments claimed, allowable, and unallowable by FY:

Classification	Time Increment Claimed	Time Increment Allowable	Audit Adjustment
FY 99-00 through FY 11-12			
56-Hour Deputy	0.17	0.17	-
Sergeant	0.17	0.17	-
Sub-Total	0.33	0.33	-
FY 2012-13			
56-Hour Deputy	0.74	0.17	(0.58)
Sergeant	0.20	0.17	(0.04)
Sub-Total	0.94	0.33	(0.61)

Summary of Audit Adjustment

We calculated the allowable hours by multiplying the allowable number of SCARs cross-reported by the allowable time increment per SCAR. We then applied the audited hourly contract rates to the allowable hours of each classification. After our recalculation of allowable costs, we found that the city overstated contract service costs by $86,531 for the audit period.

Criteria

The parameters and guidelines (section IV-Reimbursable Activities) state that, for salaries and benefits, claimed costs must be supported by source documents. The parameters and guidelines state in part that:

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

The parameters and guidelines (section V.A.3 – Claim Preparation and Submission) state that, for contracted services costs the claimant must report the name of the contractor and services performed to implement the reimbursable activities. The parameters and guidelines state in part that:

> 3. Contracted Services: Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

The parameters and guidelines (section IV.B.2.a) allow ongoing activities related to costs for accepting and referring initial child abuse reports, as follows:

> a. Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:
>
> City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:
>
> Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

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

> c. Cross-reporting of suspected child abuse report from the Law Enforcement agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and District Attorney's Office:
>
> City and county police or sheriff's departments shall:
>
> 1. Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department (Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299)).
>
> 2. Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
>
> 3. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.
>
> As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours (Ibid).

Recommendation

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

FINDING 2 – Reporting to the State Department of Justice – Unallowable Contract Service Costs

The city claimed $4,956,296 for contract services under the Reporting to the State Department of Justice (DOJ) cost component. Of the total amount claimed within this cost component, $4,955,283 was claimed within the Complete an Investigation component activity and $1,013 was claimed within the Forward Reports to the DOJ component activity.

Of the $4,956,296 claimed, we found that $2,913,118 is allowable and $2,043,178 is unallowable. Costs claimed are unallowable primarily because the city overstated the number of SCAR investigations and misstated the time increment per SCAR investigation for the Complete and Investigation component activity for each FY. Furthermore, the city erroneously claimed costs under the Forward Reports to the DOJ component activity in FY 2001-02.

The following table summarizes the claimed, allowable, and audit adjustment for the ongoing costs related to the Reporting to the State DOJ cost component by FY:

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	297,315	169,221	(128,094)
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	$ 4,956,296	$ 2,913,118	$ (2,043,178)

Contract Service Costs

The city contracts with the Los Angeles County Sheriff's Department (LASD) to perform all law enforcement duties for the city. These duties include ICAN investigation and cross-reporting activities which are allowable under this program. The city purchases various LASD staff positions (i.e. Deputy and Sergeant) each FY and pays

the LASD contract rates for the purchased positions. No city staff members performed any of the reimbursable activities under this program.

The city determined claimed hours by multiplying the number of SCARs investigations performed by the LASD by the estimated time taken to perform the activity. The total hours claimed were then multiplied by the respective LASD contract rates to determine total costs claimed.

Number of SCARs Investigated

Claimed

The city determined the total number of SCAR investigations per FY from summary reports created by the LASD. The city claimed all SCAR investigations reported within the LASD summary reports that fell within the city limits. The city did not exclude SCARs initiated by the LASD as the mandated reporter.

Allowable

We found that the city was unable to provide sufficient documentation to support the LASD summary reports used within the claim. As a result, we requested the city have the LASD re-run the report and provide sufficient detail concerning each SCAR in a testable format. The LASD agreed with this request and provided updated summary reports from its LARCIS system. Once we obtained the updated report detail, we reconciled the updated summary reports to the initial reports used within the claim and found the city overstated the number of total SCAR investigations for each fiscal year. Furthermore, the city did not exclude ineligible law enforcement agency (LEA) generated SCARs where an LASD deputy was the mandated reporter.

The city was unable to provide sufficient documentation to support the number of LEA generated cases for each FY under audit. To determine the number ineligible LEA generated SCARs we used figures from reports generated by the county's E-SCARS database. We calculated an average annual LEA percentage of 9.5% by dividing the total number of LEA generated SCARs by the total number of SCARs reported within the E-SCARS. We then applied this rate to the total number of SCARs within the LARCIS summary reports to determine the number of ineligible LEA generated SCARs for each FY. The ineligible SCARs were then deducted from the total number of supported SCARs to determine the amount of allowable SCARs for each FY.

The following table summarizes the number of SCAR investigations claimed, allowable and unallowable by FY:

Fiscal Year	SCARs Claimed	SCARs Supported	Ineligible LEA SCARs	SCARs Allowed	Difference
	(a)	(b)	(c) = (b) * 9.5%	(d) = (b) - (c)	(e) = (d) - (a)
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	422	389	37	352	(70)
2012-13	-	-	-	-	-

Time Increments

Time Study Discussion

Claimed

For purposes of preparing its claim, the city requested that staff at the LASD Palmdale Station conduct a time study to record the amount of time needed to perform a SCAR investigation. The city established the guidelines for the time study and the LASD performed two time studies covering the activities performed. The time studies recorded time within three main activities; investigation, report writing, and supervisor review. After performing an analysis of both time studies, the city determined that 3.67 hours were needed to perform the eligible activities under this cost component.

Allowable

We discussed the city's claim procedures with key personnel within the LASD to determine the reasonableness of the time studies performed. Upon completion of our discussions and a review of the supporting documentation we found that the first time study did not follow SCO time guidelines. The first time was not performed contemporaneously as the activities were completed, not performed by staff members who completed the actual activities, included time estimates, and used a sample of cases that were not representative of the total population of SCAR investigations.

Furthermore, during discussions with city and LASD staff we determined that the second time study performed did not follow SCO guidelines and included a SCAR investigation with ineligible investigation activities. We determined the results of the second time study would be acceptable with the exception of the one investigation which included ineligible activities. We removed the time of the ineligible investigation and calculated a new average time increment of 2.65 hours.

To verify the reasonableness of the 2.65 hour time increment, we conducted a time survey including both LASD deputies who are assigned to SCAR investigations within the Palmdale Station. Our time survey resulted in a range of 2.29 hours to 2.71 hours to complete eligible investigation activities. As the 2.65 hours determined from the 2nd time study fell within the survey range, we determined that the time documented within the second time study (less the ineligible investigation) is a reasonable representation of the time needed to perform activities under this component.

The following table summarizes the time increments claimed, allowable, and unallowable:

Classification	Time Increment Claimed	Time Increment Allowable	Audit Adjustment
56-Hour Deputy	3.50	2.45	(1.05)
Sergeant	0.17	0.20	0.04
Total	3.67	2.65	(1.02)

Summary of Audit Adjustment

We calculated the allowable hours by multiplying the allowable number of SCAR investigations by the allowable time increment per SCAR. We then applied the audited hourly contract rates to the allowable hours of each classification to determine allowable costs. After our recalculation of allowable costs, we found that the city overstated contract service costs by $2,042,165 under the Complete an Investigation component activity for the audit period. Furthermore, we found the city erroneously claimed costs totaling $1,013 within the Forward

Reports to the DOJ component activity in FY 2001-02. These costs were not based on any allowable activities and was inputted by mistake during claim preparation.

Of the $4,956,196 for contract services claimed for the Reporting to the State DOJ cost component, we found that $2,913,118 is allowable and $2,043,178 is unallowable, for the audit period.

Criteria

The parameters and guidelines (section IV-Reimbursable Activities) state that, for contract service costs the claimed costs must be supported by source documents. The parameters and guidelines state in part that:

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

The parameters and guidelines (section V.A.3 – Claim Preparation and Submission) state that, for contracted services costs the claimant must report the name of the contractor and services performed to implement the reimbursable activities. The parameters and guidelines state in part that:

> 3. Contracted Services: Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

The parameters and guidelines (section IV.B.3.a.1) allow ongoing activities related to costs for reporting to the State DOJ. For the following reimbursable activities:

> From July 1, 1999 to December 31, 2011, city and county police and sheriff's departments, count probation departments if designated by the county to receive mandated reports, and county welfare departments shall: (Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ for law enforcement agencies only ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.)
>
> 1. Complete an investigation for purposes of preparing the report
>
> Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Penal Code section 11169(a) (Stats. 1997, ch 842, §5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.) Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.
>
> **Reimbursement is not requested in the following circumstances:**
>
> i. Investigate activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigate activities undertaken subsequent o the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

The parameters and guidelines (section IV.B.3.a.2) allow ongoing activities related to costs for reporting to the State DOJ. For the following reimbursable activities.

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

Recommendation

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

FINDING 3 – Unallowable Indirect Costs

The city claimed $509,136 for indirect costs during the audit period. We found that the entire $509,136 claimed is unallowable for reimbursement. Indirect costs claimed are unallowable because the city inappropriately applied its indirect cost rate to contract service costs.

The program's parameters and guidelines allow claimants to use either a flat 10% indirect cost rate against direct labor or prepare an ICRP if the indirect cost rate exceeds 10%. For each FY, the city elected to claim the eligible flat 10% rate against direct labor. However, the city did not claim any direct labor costs in any of the FYs claimed.

As discussed above, the city staff does not perform any of the eligible activities listed within the parameters and guidelines. The city contracts with the LASD to perform all law enforcement activities including child abuse investigations. We determined the entire amount of costs claimed by the city were contract service costs and not direct salary costs. As a result, the city inappropriately applied the flat 10% indirect cost rate against the direct contract service costs and the entire amount of indirect costs claimed were determined to be ineligible for reimbursement.

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

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)

Criteria

The parameters and guidelines (section V-Claim Preparation and Submission) state that, claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%. The parameters and guidelines (section V.B – Indirect Cost Rates) state in part that:

> Indirect costs are costs that are incurred for a common or joint purpose, benefitting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.
>
> Compensation for indirect costs is eligible for reimbursement utilizing the procedures provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

Recommendation

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

Schedule 1--
Summary of Program Costs
July 1, 1999, through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 1999, through June 30, 2000				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 363	$ 363	$ -	
Cross-reporting from Law Enforcement	2,126	1,778	(348)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	252,063	144,104	(107,959)	Finding 2
Total direct costs	254,552	146,245	(108,307)	
Indirect costs	25,455	-	(25,455)	Finding 3
Total program costs	$ 280,007	146,245	$ (133,762)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 146,245		
July 1, 2000, through June 30, 2001				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 396	$ 396	$ -	
Cross-reporting from Law Enforcement	2,303	1,929	(374)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	274,584	156,811	(117,773)	Finding 2
Total direct costs	277,283	159,136	(118,147)	
Indirect costs	27,728	-	(27,728)	Finding 3
Total program costs	$ 305,011	159,136	$ (145,875)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 159,136		
July 1, 2001, through June 30, 2002				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 427	$ 427	$ -	
Cross-reporting from Law Enforcement	2,509	2,101	(408)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	296,302	169,221	(127,081)	Finding 2
Forward reports to the Departmento of Justice	1,013	-	(1,013)	Finding 2
Total direct costs	300,251	171,749	(128,502)	
Indirect costs	30,025	-	(30,025)	Finding 3
Total program costs	$ 330,276	171,749	$ (158,527)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 171,749		
July 1, 2002, through June 30, 2003				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 465	$ 465	$ -	
Cross-reporting from Law Enforcement	2,726	2,276	(450)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	322,938	184,533	(138,405)	Finding 2
Total direct costs	326,129	187,274	(138,855)	
Indirect costs	32,614	-	(32,614)	Finding 3
Total program costs	$ 358,743	187,274	$ (171,469)	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		$ 187,274		

Schedule 1--
Summary of Program Costs
July 1, 1999, through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2003, through June 30, 2004				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 503	$ 503	$ -	
Cross-reporting from Law Enforcement	2,963	2,461	(502)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	348,981	199,583	(149,398)	Finding 2
Total direct costs	352,447	202,547	(149,900)	
Indirect costs	35,244	-	(35,244)	Finding 3
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		
July 1, 2004, through June 30, 2005				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 542	$ 542	$ -	
Cross-reporting from Law Enforcement	3,225	2,840	(385)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	376,392	226,107	(150,285)	Finding 2
Total direct costs	380,159	229,489	(150,670)	
Indirect costs	38,016	-	(38,016)	Finding 3
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		
July 1, 2005, through June 30, 2006				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 597	$ 597	$ -	
Cross-reporting from Law Enforcement	3,570	3,170	(400)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	414,802	253,952	(160,850)	Finding 2
Total direct costs	418,969	257,719	(161,250)	
Indirect costs	41,897	-	(41,897)	Finding 3
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		
July 1, 2006, through June 30, 2007				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 684	$ 684	$ -	
Cross-reporting from Law Enforcement	4,136	3,588	(548)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	476,175	283,619	(192,556)	Finding 2
Total direct costs	480,995	287,891	(193,104)	
Indirect costs	48,100	-	(48,100)	Finding 3
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		

Schedule 1--
Summary of Program Costs
July 1, 1999, through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2007, through June 30, 2008				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 770	$ 770	$ -	
Cross-reporting from Law Enforcement	4,653	3,893	(760)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	535,393	308,542	(226,851)	Finding 2
Total direct costs	540,816	313,205	(227,611)	
Indirect costs	54,081	-	(54,081)	Finding 3
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		
July 1, 2008, through June 30, 2009				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 705	$ 705	$ -	
Cross-reporting from Law Enforcement	4,261	3,540	(721)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	490,727	280,339	(210,388)	Finding 2
Total direct costs	495,693	284,584	(211,109)	
Indirect costs	49,570	-	(49,570)	Finding 3
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		
July 1, 2009, through June 30, 2010				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 811	$ 811	$ -	
Cross-reporting from Law Enforcement	4,880	4,290	(590)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	563,760	338,718	(225,042)	Finding 2
Total direct costs	569,451	343,819	(225,632)	
Indirect costs	56,945	-	(56,945)	Finding 3
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		
July 1, 2010, through June 30, 2011				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 602	$ 602	$ -	
Cross-reporting from Law Enforcement	3,653	3,281	(372)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	419,220	257,026	(162,194)	Finding 2
Total direct costs	423,475	260,909	(162,566)	
Indirect costs	42,347	-	(42,347)	Finding 3
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		

Schedule 1--
Summary of Program Costs
July 1, 1999, through June 30, 2013

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference[1]
July 1, 2011, through June 30, 2012				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 596	$ 596	$ -	
Cross-reporting from Law Enforcement	3,600	3,143	(457)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	183,946	110,563	(73,383)	Finding 2
Total direct costs	188,142	114,302	(73,840)	
Indirect costs	18,814	-	(18,814)	Finding 3
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		
July 1, 2012, through June 30, 2013				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 469	$ 469	$ -	
Cross-reporting from Law Enforcement	82,530	2,314	(80,216)	Finding 1
Total direct costs	82,999	2,783	(80,216)	
Indirect costs	8,300	-	(8,300)	Finding 3
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		
Summary: July 1, 1999, through June 30, 2013				
Direct costs - salaries and benefits:				
Reporting between local departments				
Referring initial child abuse reports	$ 7,930	$ 7,930	$ -	
Cross-reporting from Law Enforcement	127,135	40,604	(86,531)	Finding 1
Reporting to the State Department of Justice				
Complete an investigation	4,955,283	2,913,118	(2,042,165)	Finding 2
Forward reports to the Departmento of Justice	1,013	-	(1,013)	Finding 2
Total direct costs	5,091,361	2,961,652	(2,129,709)	
Indirect costs	509,136	-	(509,136)	Finding 3
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		

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 August 31, 2018, I served the:

- **Controller's Late Comments on the Draft Proposed Decision filed August 31, 2018**

  Interagency Child Abuse and Neglect Investigation Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); "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.

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 August 31, 2018 at Sacramento, California.

Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

[1] Renumbered as Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 8/23/18

Claim Number: 17-0022-I-01

Matter: Interagency Child Abuse and Neglect Investigation 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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SAquino@sco.ca.gov

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Claimant Representative
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Phone: (916) 939-7901
achinncrs@aol.com

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Phone: (916) 445-0328
Maritza.Urquiza@dof.ca.gov

Exhibit H

PALMDALE

a place to call home

RECEIVED
September 27, 2018
Commission on State Mandates

JAMES C. LEDFORD
Mayor

JUAN CARRILLO
Mayor Pro Tem

LAURA BETTENCOURT
Councilmember

AUSTIN BISHOP
Councilmember

STEVEN D. HOFBAUER
Councilmember

38300 Sierra Highway

Palmdale, CA 93550-4798

Tel: 661/267-5100

Fax: 661/267-5122

TDD: 661/267-5167

Auxiliary aids provided for

communication accessibility

upon 72 hours notice and request.

September 27, 2018

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

Response to State Controller's Office Late Comments dated August 31, 2018 on the CITY OF PALMDALE'S: INTERAGENCY CHILD ABUSE – INCORRECT REDUCTION CLAIM

Dear Ms. Halsey,

Please accept this response to the State Controllers Office's August 31, 2018 comments to our response to the Commission's Draft Proposed Decision.

We would like to comment on the following SCO proposed reductions:

- ***denying the inclusion of actual overhead costs incurred which were eligible for State reimbursement.***

Commission staff recommended denial of our request that indirect costs be allowed in our claims because:

1) "there is no evidence in the record that the claimant attempted to develop an indirect cost rate proposal, consistent with the Parameters and Guidelines."

   We believe that we have shown in our August 24, 2018 response that the City had not only attempted, but had already developed and presented indirect cost rate proposals for FY

2006-07 through FY 2012-13 to the State Controller Office (SCO) auditors. These rates were computed for use in the preparation of other, prior State Mandate Reimbursement claims.

During the audit the City presented these rates as well as other new rates which were computed during the audit to show that the original rates were understated and could have included other eligible overhead costs, such as city-wide overhead, facility costs, and infrastructure improvements.

2) "The Parameters and Guidelines do not allow the claimant to use an indirect cost rate of 10 percent based on the contract costs. The ten percent rate is allowed when the claimant uses its own employees to perform the mandated activities."

The City did not know that the use of the default 10% ICRP rate was not allowable in the circumstance of cities contracting for law enforcement services. For all practical purposes, the City is "purchasing" employees from the County, so use of the 10% ICRP seemed logical and reasonable – particularly since the actual rates computed were very close to the default 10% rate.

3) "Therefore, the remaining option for the claimant would have been to develop an indirect cost rate proposal. There is no evidence that the claimant did so here."

The City did develop and had presented actual overhead rate computations to the SCO during the audit and has provided evidence of this in their August 24, 2018 response. These rates were prepared in compliance with Federal OMB and CRF guidelines and reflected actual allowable cost pursuant to the Parameters and Guidelines.

We request that actual overhead rates be allowed in our claims for State Reimbursement.

❖ ***reducing eligible time per case for the eligible activity of report writing that was inadvertently omitted for some of the cases in the time study.***

Thought the State Controller's Office has shown that Deputy Reddy's recollection of meeting with the SCO auditor was incorrect, we still believe that Deputy Reddy's declaration that she did not included

report writing time for a number of cases is still accurate and valid. As a result, time allowed by the SCO was understated and should be corrected. We have attached evidence to support these contentions.

- ***eligible time per case was reduced by incorrectly removing the largest case***

  Due to the length of time that has transpired since the original preparation of the time logs (2013) and the difficulty in remembering exact details of specific cases, the City has decided not to pursue this issue.

- ***whether certain preliminary investigative activities should be subject to reimbursement.***

  We concur with the Commission's recommendation that they do not have the jurisdiction over this issue because it was not the subject of a reduction; therefore, we will not address this item.

Thank you for your time and consideration.

Sincerely,

Karen Johnson
City of Palmdale, Finance Manager

DECLARATION OF ANNETTE CHINN

I, Annette S. Chinn, declare as follows:

I am the owner and President of Cost Recovery System, Inc. a firm specializing in assisting cities and special districts to prepare and file State Mandate claims for reimbursement since 1999. Prior to founding Cost Recovery Systems Inc. I have been employed as a consultant in the State Mandates field since 1992.

I have been assisting the City of Palmdale to prepare claims for State Reimbursement since FY 1999-00. During FY 2013-14 I helped prepare the FY 1999-00 through FY 2011-12 Interagency Child Abuse and Neglect Reports claims (now a subject of this Incorrect Reduction Claim (IRC)). I participated in the State Audit of this program and helped draft the IRC for the City.

State Controller's Office (SCO) Comments dated August 31, 2018 suggest I was present at a meeting that included Detective Reddy and Sergeant Zarris during the second week of fieldwork between April 7, 2015 and April 9, 2017.

I do not recall a meeting with Detective Reddy but apparently was aware that the meeting took place based on my email correspondence presented by the SCO (my apologies for my faulty memory). I went back through my calendar and determined during that week of SCO fieldwork, I was in Palmdale only on April 7th. (See attached car rental and travel documents TAB 1). It is not clear from the SCO documents what time and day they interviewed Deputy Reddy and whether or not I was present during that interview.

It is still my belief however, that the 2013 Time Study completed by Deputy Reddy inadvertently omitted report writing for the unfounded cases (noted with codes "-419" at the end of the case number) because I misinterpreted the Statement of Decision and Parameters and Guidelines (Ps and Gs,) and originally gave my clients instructions to only track report writing for cases that resulted in a form SS 8583 report being sent to the Department of Justice.

I began to ready my clients for preparation of the Interagency Child Abuse and Neglect claim in the summer of 2012, a year before final Parameters and Guidelines were adopted. I used the Statement of Decision as my guide to instruct them on what activities would be eligible for reimbursement. Attached are the copies of the "Data Request" forms that I prepared and provided to my clients to assist them in gathering the data I believed would be required to prepare the claims. (see TAB 2)

As can be seen in the first packet I provided to them in 2012 titled "Police Data Request for State Mandate Reimbursement Claims FY 11-12", the Time Log forms at the back include three forms to tract the following activities: "INVESTIGATION"; "CHILD ABUSE REPORT PREP (SS 8583)"; and "CHILD ABUSE REPORT (SS 8583) REVIEW AND APPROVAL". (See TAB 2)

When I first reviewed the Commission documents, it was my understanding that these were the main components eligible for reimbursement. I didn't realize at the time the form SS 8583 would only applied to a tiny fraction of all the cases investigated (typically, less than 2% of the close to thousand cases investigated annually in the case of Palmdale). I didn't realize that all cases investigated qualified for reimbursement for the report writing component until this audit.

Deputy Reddy conducted her time study during September, 2013.

It is my belief that the City only gathered and tracked report writing for the founded cases of child abuse, as I originally instructed them to do. I don't believe it is coincidence that almost all of the "unfounded" cases (ending in a code "419") did not include an entry for activity 3 = prepare a written report on Deputy Reddy's Time Log form.

The City of Palmdale was the first of my cities to be audited and until then, I did not know that the Report Writing component was eligible for all cases investigated until after the State Controller's Office initiated its audit on December, 2014.

As a result of this audit experience and my new understanding of the eligible report writing component (as well as other activities), the following year I amended the Interagency Child Abuse and Neglect claims for the City of Palmdale as well as almost all of my other clients claims (41 of my 42 clients) to include report writing for all cases investigated; not just the founded cases of child abuse which resulted in the submission of a form SS 8583.

I have attached copies of one of the City of Palmdale's computerized claim forms showing the computation of costs from both the original claim and then the amended claim. The sample provided is from FY 2006-07, but the other claims are all based on the same formulas and methodology. (See TAB 3).

As can be seen from the claim forms, I originally only included report writing for about 2% of the total cases investigated (38 cases in FY 2006-07). After amending the claims, I corrected the formulas to include report writing for all cases investigated.

Therefore, based on this evidence and my personal knowledge of the process, it is my belief that report writing time was not originally included in all of Deputy Reddy's cases logged, and that report writing should be allowed for those cases where it had been erroneously omitted.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own personal knowledge, unless stated on information and belief, in which case, I believe the facts to be true and correct. If so required, I could and would testify to the statements made herein.

Executed this 27 day of September in Folsom, California.

Annette S. Chinn
President, Cost Recovery Systems Inc.

TAB 1

RECEIPT

Rental Agreement Number: 578731226
Vehicle Number: 67126673

YOUR INFORMATION

CHINN,ANNETTE
RAPID REZ: GU462U
BUDGET DISC:
COST RECOVERY SYSTEMS
PAYMENT METHOD: MASTER XX2023

YOUR RENTAL

Picked up:	BUR
Date/Time:	APR 07, 2015@07:38AM
Returned:	BUR
Date/Time:	APR 07, 2015@06:42PM
Veh Group:	Full-Size
Veh Charged:	Full-Size
Vehicle:	FORD FUSION FWD
Odometer Out:	26542
Odometer In:	26651
Fuel Reading:	Full

YOUR VEHICLE CHARGES

MINIMUM CHARGE	42.75
YOUR TIME AND MILEAGE:	**42.75**

YOUR TAXABLE FEES

**11.11% FEE	4.86
FTP SR$ 1.00DY	1.00

YOUR SUBTOTAL

TAXABLE SUBTOT	48.61
TAX 9.000%	4.37

YOUR NON TAXABLE ITEMS

#2.60% TAF	1.11
CUST FAC CHARGE 6.00/DY	6.00

TOTAL CHARGES	**60.09**
NET CHARGES	**60.09**
YOUR TOTAL DUE:	**0.00**

PAID ON MASTER XX2023
****CONCESSION RECOVERY FEE**
#TOURISM ASSESSMENT FEE

THANK YOU FOR RENTING WITH BUDGET

For inquiries or e-receipt visit
WWW.BUDGET.COM

SACRAMENTO INT'L
AIRPORT

Card Account : XXXXXXXXXXXX2023
Card Type : CREDIT CARD
Authorization Code : 007960

Cashier : 0 Seq # 28851
License Plate : NOPLATE
Ent : 05:12 04/07/15 Lane 39
Exit: 21:40 04/07/15 Lane 54
Duration: 0D(s) 16H(s) 28M(s)
Rate Code: 36 Shift: 234

FEE	$	17.00
AMOUNT TEND	$	17.00
CASH	$	0.00
CREDIT CARD	$	17.00
CHECK	$	0.00
CHANGE	$	0.00

PAID AT CT $ 17.00
Taxes Included

*** Start Calculation Details ***
1 Day(s) @$17.00 = $17.00

*** End Calculation Details ***

*** Thank You ***

Southwest

FLIGHT | HOTEL | CAR SPECIAL OFFERS RAPID REWARDS

Southwest

Thank you for your purchase!

Burbank, CA

New Purchases in Trip

Car

Confirmation #07284008US4

Budget
Pickup: Burbank, CA - BUR
Dropoff: Burbank, CA - BUR
Tuesday, April 7, 2015 - Tuesday, April 7, 2015

Car Total: $58.89

Amount Paid
$0.00

Amount Remaining
$58.89

Trip Total
$58.89

APR 7
TUE

04/07/15 - Burbank

New purchases added to your trip.

CAR

Budget - Full-size - Burbank
04/07/2015
Driver: Annette Chinn
Rapid Rewards Number: 00000033176640
Budget Customer #(BCN): gu462u

Confirmation #
07284008US4

Pickup
APR 7
Burbank, CA - BUR
Tuesday, April 7, 2015
8:00 AM

Dropoff
APR 7
Burbank, CA - BUR
Tuesday, April 7, 2015
7:30 PM

Budget
Rental Counter and Car are both at the Airport Terminal.
Rapid Rewards Partner

Rental Car Codes
Budget Customer #(BCN): gu462u
Budget Customer Discount (BCD): Z218506

Car Description
Full-size car: Group E - FORD FUSION FWD or similar

Rate Breakdown	Base Rate	Mileage	Taxes & Fees
Special Rate Daily Rate: 1 day(s) @ $42.75	$42.75	Unlimited	$16.14

Earn at least 600 Rapid Rewards Points for this car rental.

Car Total

TAB 2

Police Data Request for State Mandate Reimbursement Claims

FY 11-12 (7/1/11– 6/30/12)

Please send back to Annette Chinn, Cost Recovery Systems, Inc.

BY September 15, 2012

Mail:

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

Phone: (916) 939-7901
Fax: (916) 939-7801

Email: AChinnCRS@aol.com

Please contact Annette Chinn with questions at (916) 939-7901

Interagency Child Abuse & Neglect Reports (NEW PROGRAM)

STATISTICAL DATA NEEDED:

Fiscal Year	*1999-2000*	*2000-2001*	*2001-2002*	*2002-2003*	*2003-2004*	*2004-2005*	*2005-2006*	*2006-2007*	*2007-2008*	*2008-2011*	*2009-2010*	*2010-2011*	*2011-2012*
Number of Substantiated Reports													
Number of Unfounded or Inconclusive Reports													
TOTAL REPORTS													

On-Going Mandated Activities:

1) ACCEPT AND REFER INITIAL CHILD ABUSE REPORTS WHEN A DEPARTMENT LACKS JURISDICTION: Local agencies are required to transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

2) CROSS-REPORTING OF SUSPECTED CHILD ABUSE OR NEGLECT CASES:

- Report by telephone immediately or ASAP, to the agency given responsibility for investigation of cases under Welfare and Institutions Code Section 300 and to the DA's Office every know or suspected instance of child abused report to it, except acts or omissions coming within Penal Code Section 12165.2, subd. (b), which shall only be reported to the County welfare department.

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

Cost Recovery Systems, Inc.
705-2 East Bidwell Street, #294
Folsom, CA 95630
Phone (916) 939-7901 *Fax (916) 939-7801* *Email: AChinnCRS@aol.com*

- Report to the county welfare department every know or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure or a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child knew or reasonably should have known that the minor was in danger. (Pen. Code Section 12166 subd. (i), now subd. (k)

  Title of position(s) that performs this activity: _____
  Time for this activity per referral: _____

  Number of cases referred in each fiscal year: _____

- Send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  (As of 1/1/2006, the initial reports may be made by fax or electronic transmission instead of by telephone and will satisfy the requirement of a written report within 36 hours (Pen Code Section 12166, subd. (i) now subd. (k)

  Title of position(s) that performs this activity: _____
  Time for this activity per referral: _____

  Title of position(s) that provides clerical support for this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases in each fiscal year: _____

3) REPORTING OF SUSPECTED CHILD ABUSE TO LICENSING AGENCIES:
Report by telephone immediately or ASAP, to the appropriate licensing agency every know or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care license staff person or occurs while the child is under the supervision of a community care facility or staff person.

The agency shall also send, fax or electronic transmission of a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

The agency shall also send the licensing agency a copy of its investigative report or any other pertinent materials.

(As of 7/31/2001, the initial reports may be made by fax or electronic transmission instead of by telephone and will satisfy the requirement of a written report within 36 hours (Pen Code Section 12166, subd. (i) now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

4) ADDITIONAL CROSS REPORTING IN CASES OF CHILD DEATH:
Cross report all cases of child death suspected to be related to child abuse or neglect to the county welfare agency.

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

5) INVESTIGATION FOLLOWING REPORT TO THE CENTRAL CHILD ABUSE INDEX:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Dept of Justice (Pen. Code Section 12169, subd. (a); Cal Code Regs Tit, 12 section 903)

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that provides clerical support for this activity: _____
Time for this activity per report: _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of investigations in each fiscal year: _____

- Forward to the Department of Justice a report in writing for every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 12165.12. Unfounded reports shall not be filed with the DOJ. If a report that has previously been filed which subsequently proves to be unfounded, the DOPJ shall be notified in writing o f that fact. The reports, required by this section shall be in a form approved by the DOJ and may be sent by fax or electronic transmission.

  Title of position(s) that performs this activity: _____
  Time for this activity per report (gather info & draft): _____

  Title of position(s) that provides clerical support for this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of reports forwarded in each fiscal year: _____

6) NOTIFICATION FOLLOWING REPORTS TO THE CENTRAL CHILD ABUSE INDEX:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Dept. of Justice, at the time the "Child Abuse Investigation Report" if filed with the Depart of Justice.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Make relevant information available, when received from the Depart of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Notify, in writing, the person listed in the Child Abuse Central Index, that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and it's sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

Records Retention:

In case of State audit, please retain copies of all support documentation. Also, track time for the eligible activities listed above. (see attached forms). Time studies are acceptable and can be used for two years. Claims can be audited for three years after the date the first payment is made on claim.

TIME LOG

CITY OF: _____

DEPARTMENT: _____

PROCESS: CHILD ABUSE INVESTIGATION

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	CASE NUMBER
		Child Abuse Investigation		

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: _____

TIME LOG

CITY OF: _____

DEPARTMENT:: _____

PROCESS: CHILD ABUSE REPORT PREP (SS 8583)

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	CASE NUMBER
		Child Abuse Report Prep (SS 8583)		

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: _____

TIME LOG

CITY OF: _____

DEPARTMENT:: _____

PROCESS: CHILD ABUSE REPORT (SS 8593) REVIEW & APPROVE

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	CASE NUMBER

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: _____

Police Data Request for State Mandate Reimbursement Claims

FY 12-13 (7/1/12– 6/30/13)

Please send back to Annette Chinn, Cost Recovery Systems, Inc.

BY July 1, 2013

Mail:

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

Phone: (916) 939-7901
Fax: (916) 939-7801

Email: AChinnCRS@aol.com

Please contact Annette Chinn with questions at (916) 939-7901

Interagency Child Abuse & Neglect Reports (NEW PROGRAM)

STATISTICAL DATA NEEDED:

Fiscal Year	*99-00*	*00-01*	*01-02*	*02-03*	*03-04*	*04-05*	*05-06*	*06-07*	*07-08*	*08-09*	*09-10*	*10-11*	*7/1/11-12/31/11*
Number of Substantiated Reports													
Number of Unfounded or Inconclusive Reports													
TOTAL REPORTS													

On-Going Mandated Activities:

1) ACCEPT AND REFER INITIAL CHILD ABUSE REPORTS WHEN A DEPARTMENT LACKS JURISDICTION: Local agencies are required to transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

2) CROSS-REPORTING OF SUSPECTED CHILD ABUSE OR NEGLECT CASES:

- Report by telephone immediately or ASAP, to the agency given responsibility for investigation of cases under Welfare and Institutions Code Section 300 and to the DA's Office every know or suspected instance of child abused report to it, except acts or omissions coming within Penal Code Section 12165.2, subd. (b), which shall only be reported to the County welfare department.

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

- Report to the county welfare department every know or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible

for the child's welfare, or as the result of the failure or a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child knew or reasonably should have known that the minor was in danger. (Pen. Code Section 12166 subd. (i), now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

- Send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

(As of 1/1/2006, the initial reports may be made by fax or electronic transmission instead of by telephone and will satisfy the requirement of a written report within 36 hours (Pen Code Section 12166, subd. (i) now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Title of position(s) that provides clerical support for this activity: _____
Time for this activity per report: _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

3) REPORTING OF SUSPECTED CHILD ABUSE TO LICENSING AGENCIES:
Report by telephone immediately or ASAP, to the appropriate licensing agency every know or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care license staff person or occurs while the child is under the supervision of a community care facility or staff person.

The agency shall also send, fax or electronic transmission of a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

The agency shall also send the licensing agency a copy of its investigative report or any other pertinent materials.

(As of 7/31/2001, the initial reports may be made by fax or electronic transmission instead of by telephone and will satisfy the requirement of a written report within 36 hours (Pen Code Section 12166, subd. (i) now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

4) ADDITIONAL CROSS REPORTING IN CASES OF CHILD DEATH:
Cross report all cases of child death suspected to be related to child abuse or neglect to the county welfare agency.

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

5) INVESTIGATION FOLLOWING REPORT TO THE CENTRAL CHILD ABUSE INDEX:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Dept of Justice (Pen. Code Section 12169, subd. (a); Cal Code Regs Tit, 12 section 903)

  Title of position(s) that performs this activity: _____
  Time for this activity per report (gather info & draft): _____

  Title of position(s) that provides clerical support for this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of investigations in each fiscal year: _____

- Forward to the Department of Justice a report in writing for every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 12165.12. Unfounded reports shall not be filed with the DOJ. If a report that has previously been filed which subsequently

proves to be unfounded, the DOPJ shall be notified in writing o f that fact. The reports, required by this section shall be in a form approved by the DOJ and may be sent by fax or electronic transmission.

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that provides clerical support for this activity: _____
Time for this activity per report: _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of reports forwarded in each fiscal year: _____

6) NOTIFICATION FOLLOWING REPORTS TO THE CENTRAL CHILD ABUSE INDEX:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Dept. of Justice, at the time the "Child Abuse Investigation Report" if filed with the Depart of Justice.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Make relevant information available, when received from the Depart of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.

Title of position(s) that performs this activity: _____
Time for this activity per report: _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases referred in each fiscal year: _____

- Notify, in writing, the person listed in the Child Abuse Central Index, that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and it's sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

Records Retention:

In case of State audit, please retain copies of all support documentation. Also, track time for the eligible activities listed above. (see attached forms). Time studies are acceptable and can be used for two years. Claims can be audited for three years after the date the first payment is made on claim.

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

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: _____

Police Data Request for State Mandate Reimbursement Claims

FY 13-14 (7/1/13– 6/30/14)

Please send back to Annette Chinn, Cost Recovery Systems, Inc.

BY Sept 30, 2014

Mail:

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

Phone: (916) 939-7901
Fax: (916) 939-7801

Email: AChinnCRS@aol.com

Please contact Annette Chinn with questions at (916) 939-7901

Interagency Child Abuse & Neglect Reports (NEW PROGRAM)

STATISTICAL DATA NEEDED:

Fiscal Year	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	7/1/11-12/31/11	1/1/12-6/30/12	12-13	13-14
Number of Substantiated or Inconclusive Reports																
Number of Unfounded Reports																
TOTAL REPORTS																

One-Time Activities:

1) Staff Training on Mandate Program – Develop and implement training for ICAN program – instructor and attendee time and costs.

   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

   List staff in attendance and time for one time training. (Provide documentation if available) This should have occurred about FY 99-00.

2) Develop Policies and Procedures to address these new law changes.
   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

   Title of position(s) that performs this activity: _____
   Time for this activity per referral: _____

On-Going Mandated Activities:

3) ACCEPT AND REFER INITIAL CHILD ABUSE REPORTS WHEN A DEPARTMENT LACKS JURISDICTION: Local agencies are required to transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

4) CROSS-REPORTING OF SUSPECTED CHILD ABUSE OR NEGLECT CASES:

- Report by telephone immediately or ASAP, to the agency given responsibility for investigation of cases under Welfare and Institutions Code Section 300 and to the DA's Office every know or suspected instance of child abused report to it, except acts or omissions coming within Penal Code Section 12165.2, subd. (b), which shall only be reported to the County welfare department.

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

- Report to the county welfare department every know or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure or a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child knew or reasonably should have known that the minor was in danger. (Pen. Code Section 12166 subd. (i), now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Number of cases referred in each fiscal year: _____

- Send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

(As of 1/1/2006, the initial reports may be made by fax or electronic transmission instead of by telephone and will satisfy the requirement of a written report within 36 hours (Pen Code Section 12166, subd. (i) now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per referral: _____

Title of position(s) that provides clerical support for this activity: _____
Time for this activity per report: _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

5) REPORTING OF SUSPECTED CHILD ABUSE TO LICENSING AGENCIES:
Report by telephone immediately or ASAP, to the appropriate licensing agency every know or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care license staff person or occurs while the child is under the supervision of a community care facility or staff person.

The agency shall also send, fax or electronic transmission of a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

The agency shall also send the licensing agency a copy of its investigative report or any other pertinent materials.

(As of 7/31/2001, the initial reports may be made by fax or electronic transmission instead of by telephone and will satisfy the requirement of a written report within 36 hours (Pen Code Section 12166, subd. (i) now subd. (k)

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases in each fiscal year: _____

6) ADDITIONAL CROSS REPORTING IN CASES OF CHILD DEATH:
Cross report all cases of child death suspected to be related to child abuse or neglect to the county welfare agency.

Title of position(s) that performs this activity: _____
Time for this activity per report (gather info & draft): _____
Title of position(s) that reviews, edits, & approves the report: _____

Time for this activity per report: _____

Number of cases in each fiscal year: _____

7) INVESTIGATION FOLLOWING REPORT TO THE CENTRAL CHILD ABUSE INDEX:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Dept of Justice (Pen. Code Section 12169, subd. (a); Cal Code Regs Tit, 12 section 903)

  (Investigative activities beyond determining if the report of suspected child abuse is substantiated, inconclusive, or unfounded as determined by PC 11165,12 is NOT eligible). For example – making arrests, and preparing evidence for prosecution are not eligible activities.)

  Title of position(s) that performs this activity: _____
  Time for this activity per report (gather info & draft): _____

  Title of position(s) that provides clerical support for this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of investigations in each fiscal year: _____

- Forward to the Department of Justice a report in writing for every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 12165.12. Unfounded reports shall not be filed with the DOJ. If a report that has previously been filed which subsequently proves to be unfounded, the DOPJ shall be notified in writing o f that fact. The reports, required by this section shall be in a form approved by the DOJ and may be sent by fax or electronic transmission.

  Title of position(s) that performs this activity: _____
  Time for this activity per report (gather info & draft): _____

  Title of position(s) that provides clerical support for this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of reports forwarded in each fiscal year: _____

8) NOTIFICATION FOLLOWING REPORTS TO THE CENTRAL CHILD ABUSE INDEX:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Dept. of Justice, at the time the "Child Abuse Investigation Report" if filed with the Depart of Justice.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Make relevant information available, when received from the Depart of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

- Notify, in writing, the person listed in the Child Abuse Central Index, that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.

  Title of position(s) that performs this activity: _____

Time for this activity per report: _____

Title of position(s) that reviews, edits, & approves the report: _____
Time for this activity per report: _____

Number of cases referred in each fiscal year: _____

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and it's sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index.

  Title of position(s) that performs this activity: _____
  Time for this activity per report: _____

  Title of position(s) that reviews, edits, & approves the report: _____
  Time for this activity per report: _____

  Number of cases referred in each fiscal year: _____

Records Retention:

In case of State audit, please retain copies of all support documentation. Also, track time for the eligible activities listed above. (see attached forms). Time studies are acceptable and can be used for two years. Claims can be audited for three years after the date the first payment is made on claim.

TIME LOG

CITY OF: _____

DEPARTMENT: POLICE

PROCESS: Child Abuse

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

DATE	NAME/TITLE	ACTIVITY	AMOUNT OF TIME	CASE NUMBER
2/10/2013	EXAMPLE:Officer Green	2	123mins	2013-00125
2/11/2013	Officer Green	3	48 mins	2013-00125
2/12/2013	Sergeant Brown	4	15mins	2013-00125
3/12/2013	Detective Silver	1	22 mins	2013-00225
3/14/2013	Detective Silver	2	146mins	2013-00225
3/25/2013	Detective Silver	3	78mins	2013-00225
2/25/2013	Detective Silver	4	21 mins	2013-00225

ACTIVITY:

1 **Initial response** to begin documentation of case and contacting the County Welfare Dept or to forward to other agencies if the case did not occur in the City.

2 Complete an **investigation** to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the DOJ

3 Prepare a **written report** for every case investigated of known or suspected child abuse or severe neglect

4 **Review and approval** of report

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: _____

TIME LOG

CITY OF: _____

DEPARTMENT: POLICE

PROCESS: Child Abuse

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

DATE	NAME/TITLE	ACTIVITY	AMOUNT OF TIME	CASE NUMBER

ACTIVITY:

1 **Initial response** to begin documentation of case and contacting the County Welfare Dept or to forward to other agencies if the case did not occur in the City.

2 Complete an **investigation** to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 12165.12 for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the DOJ

3 Prepare a **written report** for every case investigated of known or suspected child abuse or severe neglect

4 **Review and approval** of report

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: _____

SAMPLE

IncidentNum	CallForServiceNum	BeginDate	EndDate	time elapsed	Officer	Location	ViolationCodeDescription
UPD09163022	2009014121	6/9/09 17:21	6/16/0910:12	1/6/00 16:51	2407 - DIVINCENZO,ERIC	1130 N LOMA SOLA AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD09178015	2009017275	6/27/09 12:17	6/27/09 14:54	1/0/00 2:37	1513 - RODRIGUEZ,YVONNE	1424 W RANDY ST	PC 273a(A) - CHILD ABUSE -UNSUBSTANTIATED
UPD09183014	2009018292	7/2/09 9:23	7/2/09 11:13	1/0/00 1:50	2245 - BLANCO,ALEXIS	834 W ALPINE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD09220016	2009026573	8/8/09 12:54	8/8/09 16:03	1/0/00 3:09	2012 - HILLIARD,CHRISTOPHER	565 N BIRCH AVE	PC 273a(8) - CHILD ABUSE -UNSUBSTANTIATED
UPD09323016	2009047979	11/19/09 17:39	11/19/09 18:37	1/0/00 0:58	2135 - MACIAS,ANTONIO	274 S STILLMAN AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD09352007	2009053202	12/18/09 10:04	12/18/09 12:38	1/0/00 2:34	512 - MAURY,MARIO	1760 N LAUREL AVE	PC 273a(A) - CHILD ABUSE -UNSUBSTANTIATED
UPD10007015	2010001081	1/7/10 9:57	1/7/1015:04	1/0/00 5:07	2365 - PHILLIPS,JEREMY	1525 E VIGILANT	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10012027	2010001971	1/12/10 6:47	1/12/10 21:56	1/0/00 15:09	1970 - WYMAN,AARON	1428 E GABRIELLA CT	PC 273a(B) - CHILDABUSE -UNSUBSTANTIATED
UPD10044009	2010007715	2/13/10 15:35	2/13/10 18:12	1/0/00 2:37	1765 - STANLEY,JEFFREY	2116 W ARROW RTE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10044009	2010007715	2/14/10 20:38	2/14/10 20:38	1/0/00 0:00	416 - BELT,BARRY	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD09323016	2009047979	2/18/10 14:27	2/18/10 14:27	1/0/00 0:00	986 - STEENERSON,ROBERT	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10051018	2010008894	2/20/10 12:58	2/20/10 16:37	1/0/00 3:39	2297 - GARCIA,GABRIEL	1080 E PEBBLE BEACH DR	PC 273a(A) - CHILD ABUSE -UNSUBSTANTIATED
UPD10063022	2010011047	3/4/10 16:05	3/4/10 18:25	1/0/00 2:20	2401 - HANLEY,QUINN	1714 N EUCLID AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10079029	2010014207	3/20/10 23:11	3/21/10 0:02	1/0/00 0:51	2401 - HANLEY,QUINN	900 W 8TH	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10079029	2010014207	3/20/10 23:11	3/21/10 0:02	1/0/00 0:51	2401 - HANLEY,QUINN	900 W 8TH	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10079029	2010014207	3/22/10 23:11	3/22/10 23:11	1/0/00 0:00	2401 - HANLEY,QUINN	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10079029	2010014207	3/28/10 23:08	3/28/10 23:08	1/0/00 0:00	2741 - WIDEN,ERIC	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10090005	2010016080	4/1/10 2:31	4/1/10 2:31	1/0/00 0:00	2251 - DURAN,MAURICE	NULL	PC 273a(A) - CHILD ABUSE -UNSUBSTANTIATED
UPD10092008	2010016412	4/2/10 10:50	4/2/10 12:02	1/0/00 1:12	2094 - LAYNE,RANDALL	1565 W ARROW HY E3	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10141016	2010025636	5/21/10 16:34	5/21/10 19:39	1/0/00 3:05	2244 - ALVAREZ,ROGER	480 W ALPINE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10141016	2010025636	6/21/10 13:18	6/21/10 13:18	1/0/00 0:00	986 - STEENERSON,ROBERT	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
FY 09-10	21			1/8/00 14:50	avg, 1:42 less 3 highs & 05 less 8case = 2:22		
UPD10229025	2010043045	8/17/10 19:52	8/17/10 22:05	1/0/00 2:13	2251 - DURAN,MAURICE	694 N SPRUCE AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10233021	2010043932	8/21/10 18:04	8/21/10 19:19	1/0/00 1:15	2297 - GARCIA,GABRIEL	1690 W ARROW RTE 52	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10229025	2010043045	9/1/10 7:50	9/1/10 7:50	1/0/00 0:00	2068 - SIPPLE,CRAIG	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10262012	2010049462	9/19/10 18:04	9/25/10 15:59	1/5/00 21:55	2778 - MCNALLY,DAVID	672 W WINN DR	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10274029	2010051736	10/1/10 18:25	10/1/10 20:17	1/0/00 1:52	2778 - MCNALLY,DAVID	669 E 8TH ST	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10294002	2010055113	10/20/10 8:32	10/21/10 0:45	1/0/00 16:13	1529 - BROWN,LAVELL	1546 W CORTE HACIENDA	PC 273a(A) - CHILD ABUSE -UNSUBSTANTIATED
UPD10299010	2010056077	10/26/10 7:02	10/26/10 9:10	1/0/00 2:08	2427 - OLVERA,JOSHUA	557 E C ST	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10310004	2010058263	11/6/10 8:18	11/6/10 9:34	1/0/00 1:16	2297 - GARCIA,GABRIEL	313 S VERDUGO WAY	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10340002	2010063428	12/6/10 4:39	12/6/10 5:44	1/0/00 1:05	2209 - HAJJ,GEORGE	1710 W ARROW	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10340002	2010063428	12/14/10 14:15	12/14/10 14:15	1/0/00 0:00	2068 - SIPPLE,CRAIG	NULL	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD10354014	2010066153	12/20/10 15:09	12/20/10 15:58	1/0/00 0:49	2094 - LAYNE,RANDALL	961 W SPRINGFIELD ST	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11041007	2011008004	2/10/11 10:20	2/10/11 10:25	1/0/00 0:05	2094 - LAYNE,RANDALL	128 S STILLMAN WAY	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11047017	2011009269	2/16/11 13:20	2/16/11 13:24	1/0/00 0:04	2738 - CORY,JONATHAN	1553 N SHELLEY AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11048023	2011009630	2/17/11 16:40	2/17/11 17:38	1/0/00 0:58	2283 - MUNIVE,LUIS	850 N BENSON AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11051007	2011010128	2/20/11 11:27	2/20/11 13:22	1/0/00 1:55	1970 - WYMAN,AARON	612 W DIAMOND CT	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11059012	2011011665	2/28/11 9:17	2/28/11 12:30	1/0/00 3:13	626 - GUTIERREZ,JOE	593 N 8TH AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11061017	2011012157	3/2/11 11:11	3/2/11 13:07	1/0/00 1:56	2767 - HALL,DARYL	323 W 11TH	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11074002	2011014725	3/14/11 23:03	3/15/11 1:52	1/0/00 2:49	2804 - KABAYAN,ANTHONY	1529 W 7TH	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD11077001	2011015412	3/17/11 22:34	3/18/11 3:58	1/0/00 5:24	2804 - KABAYAN,ANTHONY	834 W ALPINE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11104017	2011020981	4/14/11 16:12	4/14/11 18:15	1/0/00 2:03	- ZARATE,YVONNE	1339 N MONTE VERDE AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11105024	2011021260	4/15/11 16:58	4/15/11 20:52	1/0/00 3:54	2804 - KABAYAN,ANTHONY	585 N REDDING WAY	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD11123025	2011024893	5/3/11 20:33	5/3/11 22:26	1/0/00 1:53	2427 - OLVERA,JOSHUA	912 N REDDING WAY	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD11131016	2011026484	5/11/11 11:14	5/11/11 14:33	1/0/00 3:19	2738 - CORY,JONATHAN	1627 N FRANCIS WAY	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11135016	2011027360	5/15/11 12:25	5/15/11 15:28	1/0/00 3:03	2012 - HILLIARD,CHRISTOPHER	1340 N MULBERRY AVE	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11139028	2011028205	5/19/11 18:27	5/19/11 23:43	1/0/00 5:16	1529 - BROWN,LAVELL	1241 W WOODBURY CT	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11174005	2011035445	6/23/11 6:42	6/23/11 8:39	1/0/00 1:57	2767 - HALL,DARYL	912 N REDDING WAY APT. C	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11175031	2011035863	6/24/11 22:12	6/24/11 22:13	1/0/00 0:01	2488 - SENDLDORFER,BRIAN	1865 N PINNACLE WAY	PC 273a(B) - CHILD ABUSE -UNSUBSTANTIATED
UPD11179023	2011036523	6/28/11 15:39	6/28/11 17:21	1/0/00 1:42	2283 - MUNIVE,LUIS	918 W FOOTHILL BL	PC 273a(A) - CHILD ABUSE -UNSUBSTANTIATED
FY 10-11	28 -7 inconclusive 21 +7			1/8/00 16:18	7:24, Debt 2:19, 2:08 less 4 units		
UPD11218022	2011044838	8/6/11 13:39	8/6/11 18:57	1/0/00 5:18	1971 - BONHUS,JOHN	952 W SPRINGFIELD	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE

UPD11221012	2011045444	8/9/11 13:11	8/9/11 15:05	1/0/00 1:54	2209 - HAIJ,GEORGE	940 W 16Th	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD11250008	2011051587	9/7/11 6:45	9/7/11 8:59	1/0/00 2:14	2209 - HAIJ,GEORGE	1076 W PNE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11251018	2011051826	9/8/11 8:26	9/8/11 17:36	1/0/00 9:10	2766 - JOHNSON,MISTY	405 N SILVERWOOD AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11263009	2011054533	9/20/11 9:11	9/20/11 13:03	1/0/00 3:52	2831 - MILAKOVICH,BRYCE	1692 W ARROW ROUTE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11263009	2011054533	9/20/11 9:11	9/20/11 13:03	1/0/00 3:52	2831 - MILAKOVICH,BRYCE	1245 E VETERANS CT	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11272023	2011056544	9/29/11 17:21	9/29/11 21:11	1/0/00 3:50	2420 - KIRK,JACOB	270 W AMBER CT	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD11280016	2011058146	10/7/11 16:26	10/7/11 18:29	1/0/00 2:03	2804 - KABAYAN,ANTHONY	373 S SINCLAIR AVE	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD11283017	2011058678	10/10/11 17:30	10/10/11 18:57	1/0/00 1:27	2427 - OLVERA,JOSHUA	565 W 11Th	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11290004	2011059956	10/17/11 7:05	10/17/11 8:12	1/0/00 1:07	2804 - KABAYAN,ANTHONY	832 W 9TH	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD11318023	2011065418	11/14/11 20:17	11/14/11 22:28	1/0/00 2:11	2420 - KIRK,JACOB	1553 W 7TH ST	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD12066009	2012012989	3/6/12 8:45	3/6/12 11:50	1/0/00 3:05	2114 - COTTON,TRAVIS	979 W 11Th	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD12066009	2012012989	3/6/12 8:45	3/6/12 11:50	1/0/00 3:05	2114 - COTTON,TRAVIS	S00 W ALPINE	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD12096021	2012019255	4/5/12 16:23	4/5/12 19:27	1/0/00 3:04	2847 - LOPICCOLO,SALVATORE	811 W ORCHID CT	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD12099016	2012019838	4/8/12 18:21	4/8/12 21:06	1/0/00 2:45	2766 - JOHNSON,MISTY	1456 N 2ND AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12131025	2012026273	5/10/12 18:12	5/10/12 20:13	1/0/00 2:01	2488 - SENDLDORFER,BRIAN	1481 W 7TH	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12139003	2012027708	5/18/12 2:20	5/18/12 4:16	1/0/00 1:56	2769 - OBRIEN,KYLE	999 E SAN BERNARDINO RD	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD12154017	2012030929	6/2/12 16:08	6/2/12 17:18	1/0/00 1:10	2766 - JOHNSON,MISTY	910 W PNE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12158017	2012031714	6/6/12 16:48	6/6/12 18:07	1/0/00 1:19	2847 - LOPICCOLO,SALVATORE	1481 W 7TH	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
FY 11-12	19			1/2/00 7:23			
				Avg Time 2:54			
UPD12243023	2012048549	8/30/12 18:31	8/30/12 21:33	1/0/00 3:02	2847 - LOPICCOLO,SALVATORE	1581 W FOXDALE CT	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD12288019	2012057000	10/23/12 16:32	10/23/12 16:32	1/0/00 0:00	1402 - SIMPSON,MARC	NULL	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12301005	2012059393	10/27/12 9:31	10/27/12 10:17	1/0/00 0:46	- ZARATE,YVONNE	4S0 W ALPINE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12317005	2012062266	11/12/12 7:21	11/12/12 9:29	1/0/00 2:08	2114 - COTTON,TRAVIS	1264 N LOMA SOLA AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12348014	2012067550	12/13/12 9:47	12/13/12 11:33	1/0/00 1:46	2488 - SENDLDORFER,BRIAN	W ARROW HY	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD12351012	2012068130	12/16/12 7:25	12/16/12 9:00	1/0/00 1:35	1971 - BONHUS,JOHN	2134 N COOLCREST AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13006010	2013000983	1/6/13 12:02	1/6/13 16:05	1/0/00 4:03	2251 - DURAN,MAURICE	1515 W ARROW HY	PC 273(A)A - PC 273(A)A - CHILD ABUSE - INCONCLUSIVE
UPD13019010	2013003314	1/19/13 8:22	1/19/13 10:57	1/0/00 2:35	2804 - KABAYAN,ANTHONY	853 W ORCHID CT	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13040011	2013007256	2/9/13 15:19	2/9/13 16:25	1/0/00 1:06	2738 - CORY,JONATHAN	932 W PNE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13043002	2013007612	2/11/13 22:54	2/12/13 1:04	1/0/00 2:10	2741 - WIDEN,ERIC	152 N 12Th AVE	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD13045032	2013008168	2/14/13 18:29	2/15/13 4:37	1/0/00 10:08	1529 - BROWN,LAVELL	350 S SPENCER AVE	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD13052022	2013009404	2/21/13 13:45	2/21/13 23:23	1/0/00 9:38	1971 - BONHUS,JOHN	1941 N OMALLEY WAY	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13064017	2013011850	3/5/13 13:32	3/5/13 15:40	1/0/00 2:08	1971 - BONHUS,JOHN	979 W 11Th	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13091015	2013017181	4/1/13 10:16	4/1/13 16:08	1/0/00 5:52	1921 - GARCIA,BRIAN	999 E SAN BERNARDINO RD	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13091015	2013017181	4/1/13 10:16	4/1/13 16:08	1/0/00 5:52	1921 - GARCIA,BRIAN	255 N PALM AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13103007	2013019684	4/13/13 7:52	4/13/13 8:24	1/0/00 0:32	2488 - SENDLDORFER,BRIAN	346 S STILLMAN AVE	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD13120033	2013023313	4/30/13 22:17	4/30/13 23:53	1/0/00 1:36	2741 - WIDEN,ERIC	254 N 9TH AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13176006	2013033903	6/25/13 8:02	6/25/13 11:05	1/0/00 3:03	512 - MAURY,MARIO	489 E RICHLAND	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
FY 12-13	18			1/2/00 10:00			
				Avg time 3:13			
UPD10071003	2010012179	8/17/13 13:20	8/17/13 13:20	1/0/00 0:00	2012 - HILLIARD,CHRISTOPHER	NULL	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13240024	2013047027	8/28/13 21:10	8/28/13 23:11	1/0/00 2:01	2847 - LOPICCOLO,SALVATORE	994 W BUFFINGTON	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD13242013	2013047428	8/30/13 19:11	8/30/13 21:11	1/0/00 2:00	2738 - CORY,JONATHAN	934 W SPRINGFIELD	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13275008	2013053846	10/2/13 9:14	10/2/13 10:14	1/0/00 1:00	512 - MAURY,MARIO	1060 E FOOTHILL BL	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD13311011	2013060691	11/7/13 7:53	11/7/13 10:12	1/0/00 2:19	2934 - WYNO,STEVEN	1358 W CROFTON CT	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13319011	2013062324	11/15/13 12:30	11/15/13 13:07	1/0/00 0:37	2738 - CORY,JONATHAN	1439 W 7TH	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD13351011	2013068179	12/17/13 9:07	12/17/13 11:41	1/0/00 2:34	2209 - HAIJ,GEORGE	598 E RANGER	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD14013021	2014002238	1/13/14 17:49	1/13/14 18:57	1/0/00 1:08	2768 - HOVEY,JOSHUA	988 W SPRINGFIELD	PC 273A(B) - PC 273A(B) - CHILD ABUSE - INCONCLUSIVE NON INJURY
UPD14038025	2014007159	2/7/14 20:18	2/7/14 21:18	1/0/00 1:00	2831 - MILAKOVICH,BRYCE	733 N SPRUCE AVE	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD14050024	2014009398	2/19/14 8:28	2/19/14 14:21	1/0/00 5:53	2934 - WYNO,STEVEN	1386 W ARROW HIGHWAY	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE
UPD14115015	2014022549	4/25/14 13:38	4/25/14 14:40	1/0/00 1:02	2768 - HOVEY,JOSHUA	1045 W 18Th ST	PC 273(A)B - PC 273(A)B - CHILD ABUSE - INCONCLUSIVE

TAB 3

ORIGINAL CLAIM

ORIGINAL CLAIM

	A	B	C	D	E	F	G	H	I
1	***Interagency Child Abuse ICAN Investigation rpts***								
2	**CLAIMANT ID NUMBER**	9819620							
3	**CLAIMANT**	City of Palmdale							
4	**CONTACT PERSON NAME**	Karen Johnston							
5	**CONTACT PERSON TITLE**	Finance Manager							
6	**ADDRESS**	38300 N Sierra							
7	**MAILING ADDRESS/P.O. BOX**								
8	**CITY**	Palmdale							
9	**ZIP**	93550							
10	**FISCAL YEAR**	2006-07							
11			need better time documentation for report prep and review and approve rpt. The time study clumped everything together						
12	**ICRP RATE**	10.0%	Need actual substantiated cases for 7/11-12/11						
13	**BEN RATE**		called 5-21						
14									
15	**TOTAL NUMBER OF CASES**	1,303							
16	**Substantiated/inconclusive Cases**	38.00	2%		0.0333	0.016529	0.026846	0.019076	0.029163
18	***CLAIM DATA INPUT SCREEN***								
19			© COST RECOVERY SYSTEMS, INC.						

"DATA SCREEN"

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only

(19) Program Number: 00358
(20) Date Filed ___/___/___
(21) LRS Input ___/___/___

Program 358

(01) Claimant Identification Number	9819620	(22) FORM 1, (04) A.1.g	
(02) Claimant Name	City of Palmdale	(23) FORM 1. (04) A.2.g	
Mailing Address	38300 N Sierra	(24) FORM 1, (04) B.1.g	
Street Address or P.O. Box		(25) FORM 1,(04.1) g	121107
City	Palmdale	(26) FORM 1,(04) B.2.f.1) g	
State CA	**Zip Code** 93550	(27) FORM 1, (04.2) g	

Type of Claim	**Estimated Claim**	**Reimbursement Claim**
	(03) Estimated ☐	(09) Reimbursement ☒
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐

			(28) FORM 1, (04) B.3.a. g	244611
			(29) FORM 1, (04) B.3.b. g	3099
			(30) FORM 1, (04) B.4. g	
			(31) FORM 1, (04) B.5. g	
			(32) FORM 1, (04) B.6. g	
			(33) FORM 1, (06)	10
			(34) FORM 1, (07)	36882
			(35) FORM 1, (09)	
Fiscal Year of Cost	(06)	(12) 2006-07	(36) FORM 1, (10)	
Total Claimed	(07)	(13) $405,698		
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)		
Less: Estimated Claim Payment Received		(15)		
Net Claimed Amount		(16) $405,698		
Due from State	(08)	(17) $405,698		
Due to State	(09)	(18)		

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Date Signed

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	**Telephone Number**	**E-Mail Address**
Annette S. Chinn (CRS)	***(916) 939-7901***	***AChinnCRS@aol.com***

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement [X]	2006-07

Claim Statistics

(03) Department - SHERIFF — **Number of Cases = 1303**

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$686					$686
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$120,421					$120,421
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$121,107					$121,107
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$244,611					$244,611
b. Prepare/submit/amend rpt for substantiated cases	$3,099					$3,099
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$368,817					$368,817

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$36,882
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$405,698

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$405,698**

='FAM-27'!A4

MANDATED COSTS

CLAIM SUMMARY

=Summary!J2
AA-2

(01) Clain ='DA (02) Fiscal Year Costs Were Incurrec ='DATA SC

(03) Rein

A. One

☐ Update Policies and Procedures & develop ICAN c ☐ Develop tra

B. On-

☐ 1. Distribute Suspected Child Abuse Rpt Form (SS
2. Reporting Between Local Departments
☐ a. Accept & refer abuse report when a dept. lacks
☐ b. Cross-rept from Co. Welfare to law enforcement
☐ c. Cross-report from Law Enforcement to Co Welfa
☐ d. Receipt of cross report by DA
☐ e. Report by phone & send written report to licens
f. Additional cross reporting in cases of child death
☐ 1) Police/Sheriff cross report all cases of child c

f. Additiona
2. County
☐ i. Cross r
☐ ii. Creat
☐ iii, Enter
3. Reporti
☒ a. Compl lete an investigation to prepa re a report
☐ b. Prepare
☐ 4. Notify a
☐ 5. Mandat
☐ 6. Provide

(04) Desc

(a) Employee Names, Job Class., Functions Performed and Description of Expenses		(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Deputy					=(H42*J42)	=(K42*I42)				=(K42+L42)
Complete i	Complete investigation to determine whether	='Cross Rpt'!H44	=BEN_RATE	=1.87*'DATA SCREEN'!B15	=(H43*J43)	=(K43*I43)				=(K43+L43)
report of st	report of suspected child abuse or severe neglect				=(H44*J44)	=(K44*I44)				=(K44+L44)
is unfound	is unfounded, substantiated, or inconclusive (per				=(H45*J45)	=(K45*I45)				=(K45+L45)
PC 11165.	PC 11165.12) for purposes of preparing & submitti				=(H46*J46)	=(K46*I46)				=(K46+L46)
Form SS 8	Form SS 8583. (422 cases during eligible period)				=(H47*J47)	=(K47*I47)				=(K47+L47)
					=(H48*J48)	=(K48*I48)				=(K48+L48)
					=(H49*J49)	=(K49*I49)				=(K49+L49)
					=(H50*J50)	=(K50*I50)				=(K50+L50)
					=(H51*J51)	=(K51*I51)				=(K51+L51)
					=(H52*J52)	=(K52*I52)				=(K52+L52)
					=(H53*J53)	=(K53*I53)				=(K53+L53)
					=(H54*J54)	=(K54*I54)				=(K54+L54)
					=(H55*J55)	=(K55*I55)				=(K55+L55)
					=(H56*J56)	=(K56*I56)				=(K56+L56)
					=(H57*J57)	=(K57*I57)				=(K57+L57)
					=(H58*J58)	=(K58*I58)				=(K58+L58)
					=(H59*J59)	=(K59*I59)				=(K59+L59)
					=(H60*J60)	=(K60*I60)				=(K60+L60)
					=(H61*J61)	=(K61*I61)				=(K61+L61)
					=(H62*J62)	=(K62*I62)				=(K62+L62)
					=(H63*J63)	=(K63*I63)				=(K63+L63)
					=(H64*J64)	=(K64*I64)				=(K64+L64)
					=(H65*J65)	=(K65*I65)				=(K65+L65)
					=(H66*J66)	=(K66*I66)				=(K66+L66)
					=(H67*J67)	=(K67*I67)				=(K67+L67)
					=(H68*J68)	=(K68*I68)				=(K68+L68)
					=(H69*J69)	=(K69*I69)				=(K69+L69)
					=(H70*J70)	=(K70*I70)				=(K70+L70)
					=(H71*J71)	=(K71*I71)				=(K71+L71)
					=(H72*J72)	=(K72*I72)				=(K72+L72)
					=(H73*J73)	=(K73*I73)				=(K73+L73)
					=(H74*J74)	=(K74*I74)				=(K74+L74)
					=(H75*J75)	=(K75*I75)				=(K75+L75)
					=(H76*J76)	=(K76*I76)				=(K76+L76)
					=(H77*J77)	=(K77*I77)				=(K77+L77)
					=(H78*J78)	=(K78*I78)				=(K78+L78)
(05) Total				=SUM(J42:J78)	=SUM(K42:K78)	=SUM(L42:M78	=SUM(N42:N78)	=SUM(C	=SUM(P42	=SUM(Q42:Q78)

no report writing claimed

=Summary!J53

='FAM-27'!A4

MANDATED COSTS

CLAIM SUMMARY

=Summary!.
AA-2

(01) Clain ='DA (02) Fiscal Year Costs Were Incurred: ='DATA !

(03) Reim

A. One

☐ Update Policies and Procedures & develop ICAN ☐ Develop tra

B. On-

☐ 1. Distribute Suspected Child Abuse Rpt Form (S
2. Reporting Between Local Departments
☐ a. Accept & refer abuse report when a dept. lack
☐ b. Cross-rept from Co. Welfare to law enforceme
☐ c. Cross-report from Law Enforcement to Co Wel
☐ d. Receipt of cross report by DA
☐ e. Report by phone & send written report to licer
f. Additional cross reporting in cases of child dea
☐ 1) Police/Sheriff cross report all cases of child

f. Addition
2. County
☐ i. Cross
☐ ii. Creat
☐ iii, Enter
3. Reporti
☐ a. Comple
☒ b. Prepare and submit report fo substantiated cases
☐ 4. Notify a
☐ 5. Mandat
☐ 6. Provide

only 12 mins out of 58 time claimed to review 38 reports

(04) Desc

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	='Cross Rpt'!H45		=12/60*'DATA SCREEN'!B16	=(H42*J42)	=(K42*I42)				=(K42+L42)
Deputy	=investigatiom!H43		=((76/2)/60)*'DATA SCREEN'!B16	=(H43*J43)	=(K43*I43)				=(K43+L43)
				=(H44*J44)	=(K44*I44)				=(K44+L44)
Prepare, r				=(H45*J45)	=(K45*I45)				=(K45+L45)
substantia	Prepare, review, approve, and forward reports of substantiated and inconclusive child abuse cases			=(H46*J46)	=(K46*I46)				=(K46+L46)
				=(H47*J47)	=(K47*I47)				=(K47+L47)
				=(H48*J48)	=(K48*I48)				=(K48+L48)
				=(H49*J49)	=(K49*I49)				=(K49+L49)
				=(H50*J50)	=(K50*I50)				=(K50+L50)
				=(H51*J51)	=(K51*I51)				=(K51+L51)
				=(H52*J52)	=(K52*I52)				=(K52+L52)
				=(H53*J53)	=(K53*I53)				=(K53+L53)
				=(H54*J54)	=(K54*I54)				=(K54+L54)
				=(H55*J55)	=(K55*I55)				=(K55+L55)
				=(H56*J56)	=(K56*I56)				=(K56+L56)
				=(H57*J57)	=(K57*I57)				=(K57+L57)
				=(H58*J58)	=(K58*I58)				=(K58+L58)
				=(H59*J59)	=(K59*I59)				=(K59+L59)
				=(H60*J60)	=(K60*I60)				=(K60+L60)
				=(H61*J61)	=(K61*I61)				=(K61+L61)
				=(H62*J62)	=(K62*I62)				=(K62+L62)
				=(H63*J63)	=(K63*I63)				=(K63+L63)
				=(H64*J64)	=(K64*I64)				=(K64+L64)
				=(H65*J65)	=(K65*I65)				=(K65+L65)
				=(H66*J66)	=(K66*I66)				=(K66+L66)
				=(H67*J67)	=(K67*I67)				=(K67+L67)
				=(H68*J68)	=(K68*I68)				=(K68+L68)
				=(H69*J69)	=(K69*I69)				=(K69+L69)
				=(H70*J70)	=(K70*I70)				=(K70+L70)
				=(H71*J71)	=(K71*I71)				=(K71+L71)
				=(H72*J72)	=(K72*I72)				=(K72+L72)
				=(H73*J73)	=(K73*I73)				=(K73+L73)
				=(H74*J74)	=(K74*I74)				=(K74+L74)
				=(H75*J75)	=(K75*I75)				=(K75+L75)
				=(H76*J76)	=(K76*I76)				=(K76+L76)
				=(H77*J77)	=(K77*I77)				=(K77+L77)
				=(H78*J78)	=(K78*I78)				=(K78+L78)
(05) Total			=SUM(J42:J78)	=SUM(K42:K78)	=SUM(L42:M78	=SUM(N42:N78)	=SUM(O42:O78)	=SUM(P	=SUM(Q42:Q

only 38 mins claimed for substantiated cases x 38 cases for report writing

=Summary!J5

AMENDED CLAIM

AMENDED CLAIM

	A	B	C	D	E	F	G	H	I
1	***Interagency Child Abuse ICAN Investigation rpts***								
2	**CLAIMANT ID NUMBER**	9819620							
3	**CLAIMANT**	City of Palmdale							
4	**CONTACT PERSON NAME**	Karen Johnston							
5	**CONTACT PERSON TITLE**	Finance Manager							
6	**ADDRESS**	38300 N Sierra							
7	**MAILING ADDRESS/P.O. BOX**								
8	**CITY**	Palmdale							
9	**ZIP**	93550							
10	**FISCAL YEAR**	2006-07							
11			need better time documentation for report prep and review and approve rpt. The time study clumped everything together						
12	**ICRP RATE**	10.0%	Need actual substantiated cases for 7/11-12/11						
13	**BEN RATE**		called 5-21						
14									
15	**TOTAL NUMBER OF CASES**	1,303							
16	**Substantiated/inconclusive Cases**	38.00	2%		0.0333	0.016529	0.026846	0.019076	0.029163
18	***CLAIM DATA INPUT SCREEN***								
19			© COST RECOVERY SYSTEMS, INC.						

"DATA SCREEN"

Claim for Payment
INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS

For State Controller Use Only	
(19) Program Number: 00358	Program 358
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

(01) Claimant Identification Number	9819620
(02) Claimant Name	City of Palmdale
Mailing Address	38300 N Sierra
Street Address or P.O. Box	
City	Palmdale
State CA	**Zip Code** 93550

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☒

Fiscal Year of Cost	(06)	(12) 2006-07	
Total Claimed	(07)	(13) $529,095	
Less: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14) $12,340	
Less: Estimated Claim Payment Received		(15)	
Net Claimed Amount		(16) $516,756	
Due from State	(08)	(17) $516,756	
Due to State	(09)	(18)	

(22) FORM 1, (04) A.1.g	
(23) FORM 1. (04) A.2.g	
(24) FORM 1, (04) B.1.g	
(25) FORM 1,(04.1) g	4821
(26) FORM 1,(04) B.2.f.1) g	
(27) FORM 1, (04.2) g	
(28) FORM 1, (04) B.3.a. g	476175
(29) FORM 1, (04) B.3.b. g	
(30) FORM 1, (04) B.4. g	
(31) FORM 1, (04) B.5. g	
(32) FORM 1, (04) B.6. g	
(33) FORM 1, (06)	10
(34) FORM 1, (07)	48100
(35) FORM 1, (09)	
(36) FORM 1, (10)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 & 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for mandated cost claims with the State of California for this program and I and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application for nor any grant or payment received, other that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all ocosts claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of pergury of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative **Date**

Date Signed

Karen Johnston — Telephone Numbe (661) 267-5411

Finance Manager — Email Address kjohnston@cityofpalmdale.org

Name of Contact Person for Claim	Telephone Number	E-Mail Address
Annette S. Chinn (CRS)	***(916) 939-7901***	***AChinnCRS@aol.com***

INTERAGENCY CHILD ABUSE AND NEGLECT (ICAN) INVESTIGATION REPORTS CLAIM SUMMARY

FORM 1

(01) Claimant	(02) Type of Claim	Fiscal Year
City of Palmdale	Reimbursement ☐	2006-07

Claim Statistics

(03) Department - SHERIFF	Number of Cases =	1303

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c & d) Services and Supplies	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. ONE-TIME ACTIVITIES						
1. Policies and Procedures						
2. Training to implement ICAN						
B. ON-GOING ACTIVITIES						
1. Distribute Child Abuse Report (SS8572)						
2. Reporting between local departments						
2.a. Accept & refer reports when lacking jurisdiction	$684					$684
2.b. Cross reporting from County to law enforcement						
2.c. Cross reporting from law enf. to county and DA	$4,136					$4,136
2.d. Receipt of cross-reports by DA's office						
2.e. Report by phone & send to licensing agencies						
(04.1) Subtotal B.2 (a through e)	$4,821					$4,821
2.f. Addnl cross reporting in case of child death						
1) Law enforcement cross report to Co. Welfare						
2) County Welfare department						
i. Cross rpt child death case to law enforcement						
ii. Created record in County CWS/CMS system						
ii. Enter info in CWS/CMS if death not abuse/nglct						
(04.2) Subtotal B.2 f. 2) (i through iii)						
3. Reporting to DOJ (see item 4 claiming instructions)						
a. Complete an investigation to prepare a report	$476,175					$476,175
b. Prepare/submit/amend rpt for substantiated cases						
4. Notify suspected abuser they are in CACI						
5. Records retention post required period						
6. Provide due process procedures to those in CACI						
(05) TOTAL DIRECT COSTS	$480,996					$480,996

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	10.0%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	$48,100
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	$529,095

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) TOTAL CLAIMED AMOUNT	Line (08)- (line(09) + Line(10)]	**$529,095**

='FAM-27'!A4

MANDATED COSTS

CLAIM SUMMARY

=Summary
AA-2

(01) Clair ='DA (02) Fiscal Year Costs Were Incurred: ='DATA SC

(03) Reim

A. One

☐ Update Policies and Procedures & deve ☐ Develop tra

B. On-

☐ 1. Distribute Suspected Child Abuse Rp

2. Reporting Between Local Departmer

☐ a. Accept & refer abuse report when a c

☐ b. Cross-rept from Co. Welfare to law e

☐ c. Cross-report from Law Enforcement t

☐ d. Receipt of cross report by DA

☐ e. Report by phone & send written repc

f. Additional cross reporting in cases of

☐ 1) Police/Sheriff cross report all case

f. Additiona

2. County

☐ i. Cross r

☐ ii. Creat

☐ iii, Enter

3. Reporti

☒ a. Comple te an investigation tc prepare report

☐ b. Prepare

☐ 4. Notify a

☐ 5. Mandat

☐ 6. Provide

(04) Desc

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f & g) Services and Supplies	(h) Fixed Assets	(i) Travel and Training	Total Salaries & Benefits
Sergeant	='Prep Report'!H42		=10/60*'DATA SCREEN'!B15	=(H42*J42)	=(K42*I42)				=(K42+L42)
Deputy	='Cross Rpt'!H44		=3.5*'DATA SCREEN'!B15	=(H43*J43)	=(K43*I43)				=(K43+L43)
Complete i	Complete investigation to determine wh			=(H44*J44)	=(K44*I44)				=(K44+L44)
report of su	report of suspected child abuse or seve			=(H45*J45)	=(K45*I45)				=(K45+L45)
is unfound	is unfounded, substantiated, or inconclu			=(H46*J46)	=(K46*I46)				=(K46+L46)
PC 11165.	PC 11165.12) for purposes of preparing			=(H47*J47)	=(K47*I47)				=(K47+L47)
Form SS 8	Form SS 8583. (422 cases during eligil			=(H48*J48)	=(K48*I48)				=(K48+L48)
				=(H49*J49)	=(K49*I49)				=(K49+L49)
				=(H50*J50)	=(K50*I50)				=(K50+L50)
				=(H51*J51)	=(K51*I51)				=(K51+L51)
				=(H52*J52)	=(K52*I52)				=(K52+L52)
				=(H53*J53)	=(K53*I53)				=(K53+L53)
				=(H54*J54)	=(K54*I54)				=(K54+L54)
				=(H55*J55)	=(K55*I55)				=(K55+L55)
				=(H56*J56)	=(K56*I56)				=(K56+L56)
				=(H57*J57)	=(K57*I57)				=(K57+L57)
				=(H58*J58)	=(K58*I58)				=(K58+L58)
				=(H59*J59)	=(K59*I59)				=(K59+L59)
				=(H60*J60)	=(K60*I60)				=(K60+L60)
				=(H61*J61)	=(K61*I61)				=(K61+L61)
				=(H62*J62)	=(K62*I62)				=(K62+L62)
				=(H63*J63)	=(K63*I63)				=(K63+L63)
				=(H64*J64)	=(K64*I64)				=(K64+L64)
				=(H65*J65)	=(K65*I65)				=(K65+L65)
				=(H66*J66)	=(K66*I66)				=(K66+L66)
				=(H67*J67)	=(K67*I67)				=(K67+L67)
				=(H68*J68)	=(K68*I68)				=(K68+L68)
				=(H69*J69)	=(K69*I69)				=(K69+L69)
				=(H70*J70)	=(K70*I70)				=(K70+L70)
				=(H71*J71)	=(K71*I71)				=(K71+L71)
				=(H72*J72)	=(K72*I72)				=(K72+L72)
				=(H73*J73)	=(K73*I73)				=(K73+L73)
				=(H74*J74)	=(K74*I74)				=(K74+L74)
				=(H75*J75)	=(K75*I75)				=(K75+L75)
				=(H76*J76)	=(K76*I76)				=(K76+L76)
				=(H77*J77)	=(K77*I77)				=(K77+L77)
				=(H78*J78)	=(K78*I78)				=(K78+L78)
(05) Total			=SUM(J42:J78)	=SUM(K42:K78)	=SUM(L42:M78	=SUM(N42:N78)	=SUM(O42:O78)	=SUM(P42	=SUM(Q42:

=Summary!

Investigation + report writing time included

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 September 27, 2018, I served the:

- **Claimant's Response to the Controller's Late Comments filed September 27, 2018**

  Interagency Child Abuse and Neglect Investigation Reports (ICAN), 17-0022-I-01
  Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916; California Code of Regulations, Title 11, Section 903 (Register 98, Number 29); "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)
  Interagency Child Abuse and Neglect Investigation Reports (ICAN)
  Fiscal Years 1999-2000 through 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.

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 September 27, 2018 at Sacramento, California.

Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

[1] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/26/18

Claim Number: 17-0022-I-01

Matter: Interagency Child Abuse and Neglect Investigation 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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Exhibit I

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM:

Penal Code Sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, 11165.6, 11165.7, 11165.9, 11165.12, 11166, 11166.2, 11166.9, 11168 (Including Former Penal Code Section 11161.7), 11169, and 11170

Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1991, Chapter 132; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219, 346 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; Statutes 2000, Chapters 287 and 916;

California Code of Regulations, Title 11, Sections 901, 902 and 903; Department of Justice Forms SS 8572 ("Suspected Child Abuse Report") and ; SS 8583 ("Child Abuse Investigation Report");

Filed on June 29, 2001,

By County of Los Angeles, Claimant.

Case No.: 00-TC-22

Interagency Child Abuse and Neglect Investigation Reports

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(Adopted on December 6, 2007)

STATEMENT OF DECISION

The Commission on State Mandates ("Commission") heard and decided this test claim during a regularly scheduled hearing on December 6, 2007. Sergeant Dan Scott, of the County of Los Angeles Sheriff's Department, and Leonard Kaye appeared on behalf of the claimant, County of Los Angeles. Susan Geanacou and Carla Castañeda appeared for the Department of Finance.

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the modified staff analysis to partially approve this test claim at the hearing by a vote of 7 to 0.

Summary of Findings

The County of Los Angeles filed a test claim on June 29, 2001, alleging that amendments to California's mandatory child abuse reporting laws impose a reimbursable state-mandated program. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and amended the law, entitling it the "Child Abuse and Neglect Reporting Act," or CANRA. As part of this program, the Department of Justice (DOJ) maintains a Child Abuse Centralized Index, which, since 1965, maintains reports of child abuse statewide. The index is now used by government agencies conducting background checks on individuals who will interact with children in employment or volunteer settings.

A number of changes to the law have occurred, particularly with a reenactment in 1980, and substantive amendments in 1997 and 2000. Claimant alleges that all of these changes have imposed a reimbursable state-mandated program.

Initially, Department of Finance (DOF) and the Department of Social Services (DSS) both opposed the test claim, arguing that the claim alleges duties of law enforcement and child protective services that were required by prior law. Where the state agencies acknowledge that some new duties may have been imposed, they contend that adequate funding has already been provided to counties as part of the joint federal-state-local funding scheme for child welfare. At the test claim hearing on December 6, 2007, DOF stated agreement with the staff analysis.

The Commission finds that the test claim statutes and executive orders have created numerous new local duties for reporting child abuse to the state, as well as record-keeping and notification activities that were not required by prior law, thus mandating a new program or higher level of service.

At this time, there is no evidence in the record to demonstrate that the mandated activities have been offset or funded by the state or federal government in a manner and amount "sufficient to fund the cost of the state mandate." On the contrary, Welfare and Institutions Code section 10101 indicates that "the state's share of the costs of the child welfare program shall be 70 percent of the actual nonfederal expenditures for the program, or the amount appropriated by the Legislature for that purpose, whichever is less." Conversely, counties must have a share of costs for child welfare services of at least 30 percent of the nonfederal expenditures. In addition, there is no evidence that the counties are required to use the funds identified for the costs of mandated activities.

Therefore, the Commission finds that Government Code section 17556, subdivision (e) does not apply to disallow a finding of costs mandated by the state, but that all claims for reimbursement for the approved activities must be offset by any program funds already received from non-local sources.

Conclusion

The Commission concludes that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

Distributing the Suspected Child Abuse Report Form

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)

Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

  This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)

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

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)

- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)

Receipt of Cross-Reports by District Attorney's Office:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subds. (h) and (i), now subds. (j) and (k).)

Reporting to Licensing Agencies:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

  As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)

Additional Cross-Reporting in Cases of Child Death:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)

- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)

Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)
- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)

Notifications Following Reports to the Central Child Abuse Index

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)
- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)
- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependant children. The notification shall

include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)

Any city or county law enforcement agency, county probation department, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

Record Retention

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 8 years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 7 years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)

The Commission concludes that any test claim statutes, executive orders and allegations not specifically approved above, do not mandate a new program or higher level of service, or impose costs mandated by the state under article XIII B, section 6.

BACKGROUND

This test claim alleges that amendments to California's mandatory child abuse reporting laws impose a reimbursable state-mandated program. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and substantively amended the law, entitling it the "Child Abuse and Neglect Reporting Act," sometimes referred to as "CANRA."

The court in *Planned Parenthood Affiliates v. Van de Kamp* (1986) 181 Cal.App.3d 245, pages 258-260, provides an overview of the complete Child Abuse and Neglect Reporting Act, following the 1980 reenactment at Penal Code section 11164 et seq. (footnotes omitted):

> The law is designed to bring the child abuser to justice and to protect the innocent and powerless abuse victim. (See Comment, *Reporting Child Abuse: When Moral Obligations Fail* (1983) 15 Pacific L.J. 189.) The reporting law imposes a mandatory reporting requirement on individuals whose professions bring them into contact with children. (*Id.*, at pp. 189-190.) Physical abuse, sexual abuse, willful cruelty, unlawful corporal punishment and neglect must be reported.
>
> ¶…¶
>
> The reporting law applies to three broadly defined groups of professionals: "health practitioners," child care custodians, and employees of a child protective agency. "Health practitioners" is a broad category subdivided into "medical" and "nonmedical" practitioners, and encompasses a wide variety of healing professionals, including physicians, nurses, and family and child counselors. (§§ 11165, subds. (i), (j); 11165.2.) "Child care custodians" include teachers, day care workers, and a variety of public health and educational professionals. (§§ 11165, subd. (h); 11165.1 [first of two identically numbered sections]; 11165.5.) Employees of "child protective agencies" consist of police and sheriff's officers, welfare department employees and county probation officers. (§ 11165, subd. (k).)
>
> The Legislature acknowledged the need to distinguish between instances of abuse and those of legitimate parental control. "[T]he Legislature recognizes that the reporting of child abuse ... involves a delicate balance between the right of parents to control and raise their own children by imposing reasonable discipline and the social interest in the protection and safety of the child ... . [I]t is the intent of the Legislature to require the reporting of child abuse which is of a serious nature and is not conduct which constitutes reasonable parental discipline." (Stats. 1980, ch. 1071, § 5, p. 3425.)
>
> To strike the "delicate balance" between child protection and parental rights, the Legislature relies on the judgment and experience of the trained professional to distinguish between abusive and nonabusive situations. "[A]ny child care custodian, medical practitioner, nonmedical practitioner, or employee of a child protective agency who has knowledge of or observes a child in his or her professional capacity or within the scope of his or her employment *whom he or*

she knows or reasonably suspects has been the victim of child abuse shall report the known or suspected instance of child abuse to a child protective agency .... '[R]easonable suspicion' means that it is objectively reasonable for a person to entertain such a suspicion, based upon facts that could cause a reasonable person in a like position, *drawing when appropriate on his or her training and experience*, to suspect child abuse." (§ 11166, subd. (a), italics added.) As one commentator has observed, "[t]he occupational categories ... are presumed to be uniquely qualified to make informed judgments when suspected abuse is not blatant." (See Comment, *Reporting Child Abuse: When Moral Obligations Fail, supra.*, 15 Pacific L.J. at p. 214, fn. omitted.)

The mandatory child abuse report must be made to a "child protective agency," i.e., a police or sheriff's department or a county probation or welfare department. The professional must make the report "immediately or as soon as practically possible by telephone." The professional then has 36 hours in which to prepare and transmit to the agency a written report, using a form supplied by the Department of Justice. The telephone and the written reports must include the name of the minor, his or her present location, and the information that led the reporter to suspect child abuse. (§§ 11166, subd. (a); 11167, subd. (a); 11168.) Failure to make a required report is a misdemeanor, carrying a maximum punishment of six months in jail and a $1,000 fine. (§ 11172, subd. (e).)

The child protective agency receiving the initial report must share the report with all its counterpart child protective agencies by means of a system of cross-reporting. An initial report to a probation or welfare department is shared with the local police or sheriff's department, and vice versa. Reports are cross-reported in almost all cases to the office of the district attorney. (§ 11166, subd. (g).) Initial reports are confidential, but may be disclosed to anyone involved with the current investigation and prosecution of the child abuse claim, including the district attorney who has requested notification of any information relevant to the reported instance of abuse. (§ 11167.5.)

A child protective agency receiving the initial child abuse report then conducts an investigation. The Legislature intends an investigation be conducted on every report received. The investigation should include a determination of the "person or persons apparently responsible for the abuse." (Stats. 1980, ch. 1071, § 5, pp. 3425-3426.) Once the child protective agency conducts an "active investigation" of a report and determines that it is "not unfounded," the agency must forward a written report to the Department of Justice, on forms provided by the department. (§§ 11168, 11169.) An "unfounded" report is one "which is determined by a child protective agency investigator to be false, to be inherently improbable, to involve an accidental injury, or not to constitute child abuse as defined in Section 11165." (§ 11165.6, subd. (c)(2).)

The Department of Justice retains the reports in a statewide index, a computerized data bank known as the "Child Abuse Central Registry," which is to be continually updated and "shall not contain any reports that are determined to be unfounded." (§ 11170, subd. (a).) If a child protective agency subsequently

determines that a report is "unfounded," it must so inform the Department of Justice who shall remove the report from its files. (§ 11169.)

The reports in the registry are not public documents, but may be released to a number of individuals and government agencies. Principally, the information may be released to an investigator from the child protective agency currently investigating the reported case of actual or suspected abuse or to a district attorney who has requested notification of a suspected child abuse case. Past reports involving the same minor are also disclosable to the child protective agency and the district attorney involved or interested in a current report under investigation. In addition, future reports involving the same minor will cause release of all past reports to the investigating law enforcement agencies. (§§ 11167.5, subd. (b)(1); 11167, subd. (c); 11170, subd. (b)(1).)

As part of the earlier versions of California's mandated reporting laws, a Child Abuse Centralized Index has been operated by the Department of Justice (DOJ) since 1965.[1] In addition, in January 1974, Congress enacted the federal "Child Abuse Prevention and Treatment Act," known as CAPTA (Pub.L. No. 93-247). This established a federal advisory board and grant funding for states with comprehensive child abuse and neglect reporting laws. This law has been continually reenacted and currently provides grant funds to all eligible states and territories for child abuse and neglect reporting, prevention, and treatment programs.[2]

Claimant's Position

The County of Los Angeles's June 29, 2001[3] test claim filing alleges that amendments to child abuse reporting statutes since January 1, 1975, and related DOJ regulations and forms, have resulted in reimbursable increased costs mandated by the state. The test claim narrative and declarations allege that the test claim statutes and executive orders imposed new activities on the claimant in the following categories:

1. Program Implementation
2. Initial Case Finding and Reporting
3. Taking and Referring Reports
4. Cross-Reporting and District Attorney Reporting
5. Investigation and File Queries, Maintenance
6. Child Abuse Central Index Reporting
7. Notifications

The filing includes declarations of representatives from the County of Los Angeles Department of Children and Family Services, the District Attorney's Office, and the Sheriff's Department.

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[1] Former Penal Code section 11165.1, as amended by Statutes 1974, chapter 348.

[2] 42 United States Code section 5106a.

[3] The potential reimbursement period begins no earlier than July 1, 1999, based upon the filing date for this test claim. (Gov. Code, § 17557.)

Claimant filed comments on September 7, 2007, expressing agreement with the draft staff analysis findings and conclusions, and attaching exhibits related to the county's implementation of the program.

Department of Finance Position

In comments filed December 10, 2001, DOF alleges the test claim does not meet filing standards, stating that "[t]he claimant has failed to set forth clearly and precisely which specific statutory provisions, enacted on or after 1975, imposed new mandates on local government, as required by [Commission regulations.]"

Addressing the substantive issues raised, DOF argued that no reimbursable state-mandated program has been imposed by any of the test claim statutes or executive orders. DOF asserted that the claim "attempts to characterize as "new duties" many of the long-standing statutory obligations of local law enforcement, probation, and child protective agencies to receive and refer reports concerning allegations of child abuse."

DOF also contended that "[a]rticle XIII B, section 6 requires subvention only when the costs in question can be recovered *solely* from local tax revenues. [footnote (fn): *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487.] The Child Welfare Program, of which child protective services are a part, is funded by a combination of federal, state and local funds. [fn: Welfare and Institutions Code § 10101, Exhibit 4, attached.]" DOF argued that because of this joint funding, "the test claim legislation is not subject to state subvention."

On July 20, 2007, DOF filed a response to Commission staff's request for additional information to address the assertion that the test claim activities have been funded. DOF's response included a CD containing pages from the Budget Act regarding Item 5180-151-0001, and DSS County Fiscal Letters, from fiscal year 1999-2000 through 2006-2007. This filing is discussed further at Issue 3 below.

On September 12, 2007, DOF filed comments on the draft staff analysis stating concurrence with the recommendation to partially approve the test claim, but concluding that if the analysis is approved by the Commission, "the claimant's statements that the activities have neither been offset or funded by the state or federal government must be fully substantiated."

Department of Social Services Position

DSS's comments on the test claim filing, submitted December 10, 2001, conclude that for any new activities alleged "no additional reimbursement is warranted. The existing funding scheme adequately reimburses local government for costs associated with the delivery of child welfare services which includes the provision of services and level of services mandated under current law." DSS's comments regarding specific test claim activities will be addressed in the analysis below.

COMMISSION FINDINGS

The courts have found that article XIII B, section 6, of the California Constitution[4] recognizes the state constitutional restrictions on the powers of local government to tax and spend.[5] "Its

[4] Article XIII B, section 6, subdivision (a), provides: (a) Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the state shall provide a subvention of funds to reimburse that local government for the costs of the

purpose is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are 'ill equipped' to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose."[6] A test claim statute or executive order may impose a reimbursable state-mandated program if it orders or commands a local agency or school district to engage in an activity or task.[7] In addition, the required activity or task must be new, constituting a "new program," or it must create a "higher level of service" over the previously required level of service.[8]

The courts have defined a "program" subject to article XIII B, section 6, of the California Constitution, as one that carries out the governmental function of providing public services, or a law that imposes unique requirements on local agencies or school districts to implement a state policy, but does not apply generally to all residents and entities in the state.[9] To determine if the program is new or imposes a higher level of service, the test claim statutes and executive orders must be compared with the legal requirements in effect immediately before the enactment.[10] A "higher level of service" occurs when the new "requirements were intended to provide an enhanced service to the public."[11]

Finally, the newly required activity or increased level of service must impose costs mandated by the state.[12]

The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.[13] In making its

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program or increased level of service, except that the Legislature may, but need not, provide a subvention of funds for the following mandates: (1) Legislative mandates requested by the local agency affected. (2) Legislation defining a new crime or changing an existing definition of a crime. (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.

[5] *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 735.

[6] *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

[7] *Long Beach Unified School Dist. v. State of California* (1990) 225 Cal.App.3d 155, 174.

[8] *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859, 878, (*San Diego Unified School Dist.)*; *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 835 *(Lucia Mar).*

[9] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 874-875 (reaffirming the test set out in *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56; see also *Lucia Mar, supra,* 44 Cal.3d 830, 835.)

[10] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 878; *Lucia Mar, supra,* 44 Cal.3d 830, 835.

[11] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 878.

[12] *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1284 (*County of Sonoma*); Government Code sections 17514 and 17556.

decisions, the Commission must strictly construe article XIII B, section 6, and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."[14]

Issue 1: What is the scope of the Commission's jurisdiction on this test claim?

DOF challenged the sufficiency of the test claim pleadings in their comments filed December 10, 2001. Government Code section 17551 requires the Commission to hear and decide upon a claim by a local agency or school district that the claimant is entitled to reimbursement pursuant to article XIII B, section 6 of the California Constitution. Government Code section 17521 defines the test claim as the first claim filed with the Commission alleging that a particular statute or executive order imposes costs mandated by the state. Thus, the Government Code gives the Commission jurisdiction only over those statutes or executive orders pled by the claimant in the test claim. At the time of the test claim filing on June 29, 2001, section 1183, subdivision (e), of the Commission regulations required the following content for an acceptable filing:[15]

> All test claims, or amendments thereto, shall be filed on a form provided by the commission [and] shall contain at least the following elements and documents:
>
> (1) A copy of the statute or executive order alleged to contain or impact the mandate. The specific sections of chaptered bill or executive order alleged must be identified.

The regulation also required copies of all "relevant portions of" law and "[t]he specific chapters, articles, sections, or page numbers must be identified," as well as a detailed narrative describing the prior law and the new program or higher level of service alleged.

The test claim cover pages list "Penal Code Part 4, Title 1, Chapter 2, Article 2.5: The Child Abuse and Neglect Report Act, as Specified, and as Added or Amended by Chapter 1071, Statutes of 1980 and Subsequent Statutes, Including Penal Code Section 11168, and as Including Former Penal Code Section 11161.7, Amended by Chapter 958, Statutes of 1977." The title pages also include specific references to three regulations and two state forms, pled as executive orders.

The Commission identifies specific allegations in the test claim narrative or in the claimant's rebuttal comments filed February 15, 2002, regarding Penal Code sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, 11165.6, 11165.7, 11165.9, 11165.12, 11166, 11166.2, 11166.9, 11168, 11169, and 11170, as added or amended by Statutes 1980, chapter 1071, through amendments by Statutes 2001, chapter 916. The test claim allegations also include former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958, as it was later incorporated into Penal Code section 11168. The claim alleges reimbursable costs are imposed on the county Department of Children and Family Services, the District Attorney's Office, and the Sheriff's

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[13] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551 and 17552.

[14] *County of Sonoma, supra,* 84 Cal.App.4th 1265, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

[15] The required contents of a test claim are now codified at Government Code section 17553.

Department. The Commission takes jurisdiction over these statutes and code sections, along with the executive orders pled, and these will be analyzed below for the imposition of a reimbursable state mandated program.

In addition, San Bernardino Community College District filed interested party comments on the draft staff analysis on September 7, 2007, requesting that the test claim findings be made for the legal requirements "for all police departments and law enforcement agencies, and not exclude school district police departments without a compelling reason." On December 5, 2007, a request was received from DOF to postpone the hearing on *ICAN* until a final decision is reached in *Department of Finance v. Commission on State Mandates*, [California Court of Appeal Case No. C056833 (POBOR)]. In order to allow the County of Los Angeles claim to move forward on the December 6, 2007 hearing agenda, the test claim statutes and executive orders pled in 00-TC-22, as they may apply to other types of local governmental entities, were severed and consolidated with another pending test claim, *Child Abuse and Neglect Reporting*, 01-TC-21, filed by the San Bernardino Community College District. Therefore, *this* statement of decision is limited to findings for cities and counties.

Issue 2: Do the test claim statutes and executive orders mandate a new program or higher level of service on cities and counties within the meaning of article XIII B, section 6 of the California Constitution?

A test claim statute or executive order mandates a new program or higher level of service within an existing program when it compels a local agency or school district to perform activities not previously required, or when legislation requires that costs previously borne by the state are now to be paid by local government.[16] Thus, in order for a statute to be subject to article XIII B, section 6 of the California Constitution, the statutory language must order or command that local governmental agencies perform an activity or task, or result in "a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility."[17]

The test claim allegations will be analyzed by areas of activities, as follows: (a) mandated reporting of child abuse and neglect (b) distributing the Suspected Child Abuse Report Form; (c) reporting between local departments; (d) investigation of suspected child abuse, and reporting to and from the state Department of Justice; (e) notifications following reports to the Child Abuse Central Index; and (f) record retention. The prior law in each area will be identified.

(A) Mandated Reporting of Child Abuse and Neglect

Penal Code Section 11166, Subdivision (a):

Penal Code section 11166,[18] subdivision (a), as pled, provides that "a mandated reporter shall make a report to an agency specified in Section 11165.9 whenever the mandated reporter, in his

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[16] *Lucia Mar Unified School Dist., supra*, 44 Cal.3d 830, 836.

[17] California Constitution, article XIII B, section 6, subdivision (c).

[18] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992,

or her professional capacity or within the scope of his or her employment, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. The mandated reporter shall make a report to the agency immediately or as soon as is practicably possible by telephone and the mandated reporter shall prepare and send a written report thereof within 36 hours of receiving the information concerning the incident." Penal Code section 11165.9 requires reports be made "to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department. It does not include a school district police or security department."

Mandated child abuse reporting has been part of California law since 1963, when Penal Code section 11161.5 was first added. Former Penal Code section 11161.5, as amended by Statutes 1974, chapter 348, required specified medical professionals, public and private school officials and teachers, daycare workers, summer camp administrators, and social workers to report on observed non-accidental injuries or apparent sexual molest, by making a report by telephone and in writing to local law enforcement and juvenile probation departments, or county welfare or health departments. The code section began:

> (a) In any case in which a minor is brought to a physician and surgeon, dentist, resident, intern, podiatrist, chiropractor, or religious practitioner for diagnosis, examination or treatment, or is under his charge or care, or in any case in which a minor is observed by any registered nurse when in the employ of a public health agency, school, or school district and when no physician and surgeon, resident, or intern is present, by any superintendent, any supervisor of child welfare and attendance, or any certificated pupil personnel employee of any public or private school system or any principal of any public or private school, by any teacher of any public or private school, by any licensed day care worker, by an administrator of a public or private summer day camp or child care center, or by any social worker, and it appears to the [reporting party] from observation of the minor that the minor has physical injury or injuries which appear to have been inflicted upon him by other than accidental means by any person, that the minor has been sexually molested, or that any injury prohibited by the terms of Section 273a has been inflicted upon the minor, he shall report such fact by telephone and in writing, within 36 hours, to both the local police authority having jurisdiction and to the juvenile probation department;[19] or in the alternative, either to the county welfare department, or to the county health department. The report shall state, if known, the name of the minor, his whereabouts and the character and extent of the injuries or molestation.

The list of "mandated reporters," as they are now called, has grown since 1975. The detailed list, now found at Penal Code section 11165.7,[20] includes all of the original reporters and now also

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chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[19] Subdivision (b) provided that reports that would otherwise be made to a county probation department are instead made to the county welfare department under specific circumstances.

[20] Added by Statutes 2000, chapter 916.

includes: teacher's aides and other classified school employees; county office of education employees whose employment requires regular child contact; licensing workers; peace officers and other police or sheriff employees; firefighters; therapists; medical examiners; animal control officers; film processors; clergy and others.

The Commission finds that the duties alleged are not required of local entities, but of mandated reporters as individual citizens. The statutory scheme requires duties of individuals, identified by either their profession or their employer, but the duties are not being performed on behalf of the employer or for the benefit of the employer, nor are they required by law to be performed using the employer's resources. Penal Code section 11166 also includes the following provision, criminalizing the failure of mandated reporters to report child abuse or neglect:[21]

> Any mandated reporter who fails to report an incident of known or reasonably suspected child abuse or neglect as required by this section is guilty of a misdemeanor punishable by up to six months confinement in a county jail or by a fine of one thousand dollars ($1,000) or by both that fine and punishment.

Failure to make an initial telephone report, followed by preparation and submission of a written report within 36 hours, on a form designated by the Department of Justice, subjects the mandated reporter to criminal liability. This criminal penalty applies to mandated reporters as individuals and does not extend to their employers. In addition, under Penal Code section 11172, mandated reporters are granted immunity as individuals for any reports they make: "No mandated reporter shall be civilly or criminally liable for any report required or authorized by this article, and *this immunity shall apply even if* the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect *outside of his or her professional capacity or outside the scope of his or her employment*." [Emphasis added.] Therefore, the Commission finds that the duties are required of mandated reporters as individuals, and Penal Code section 11166, subdivision (a), does not mandate a new program or higher level of service on local governments for the activities required of mandated reporters.

Definitions of Child Abuse and Neglect: Penal Code Sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, and 11165.6:

Penal Code section 11165.6,[22] as pled, defines "child abuse" as "a physical injury that is inflicted by other than accidental means on a child by another person." The code section also defines the term "child abuse or neglect" as including the statutory definitions of sexual abuse (§ 11165.1[23]), neglect (§ 11165.2[24]), willful cruelty or unjustifiable punishment (§ 11165.3[25]),

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[21] This provision was moved to Penal Code section 11166 by Statutes 2000, chapter 916. Prior to that, the misdemeanor provision was found at section 11172, as added by Statutes 1980, chapter 1071.

[22] As repealed and reenacted by Statutes 2000, chapter 916.

[23] Added by Statutes 1987, chapter 1459; amended by Statutes 1997, chapter 83 and Statutes 2000, chapter 287. Derived from former Penal Code section 11165 and 11165.3.

[24] Added by Statutes 1987, chapter 1459. Derived from former Penal Code section 11165.

[25] Added by Statutes 1987, chapter 1459.

unlawful corporal punishment or injury (§ 11165.4[26]), and abuse or neglect in out-of-home care (§ 11165.5[27]).

The test claim alleges that all of the statutory definitions of abuse and neglect in the Child Abuse and Neglect Reporting Act result in a reimbursable state-mandated program. While the definitional code sections alone do not require any activities, they do require analysis to determine if, in conjunction with the other test claim statutes, they mandate a new program or higher level of service by increasing the "scope of child abuse and neglect that is initially reported to child protective services,"[28] as suggested by the claimant.

Former Penal Code section 11161.5 mandated child abuse reporting when "the minor has physical injury or injuries which appear to have been inflicted upon him by other than accidental means by any person, that the minor has been sexually molested, or that any injury prohibited by the terms of Section 273a has been inflicted upon the minor." The prior law of Penal Code section 273a[29] follows:

> (1) Any person who, under circumstances or conditions likely to produce great bodily harm or death, willfully causes or permits any child to suffer, or inflicts thereon unjustifiable physical pain or mental suffering, or having the care or custody of any child, willfully causes or permits the person or health of such child to be injured, or willfully causes or permits such child to be placed in such situation that its person or health is endangered, is punishable by imprisonment in the county jail not exceeding 1 year, or in the state prison for not less than 1 year nor more than 10 years.
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> (2) Any person who, under circumstances or conditions other than those likely to produce great bodily harm or death, willfully causes or permits any child to suffer, or inflicts thereon unjustifiable physical pain or mental suffering, or having the care or custody of any child, willfully causes or permits the person or health of such child to be injured, or willfully causes or permits such child to be placed in such situation that its person or health may be endangered, is guilty of a misdemeanor.

The Commission finds that the definition of child abuse and neglect found in prior law was very broad, and required mandated child abuse reporting of physical and sexual abuse, as well as non-accidental acts by any person which could cause mental suffering or physical injury. Prior law

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[26] Added by Statutes 1987, chapter 1459; amended by Statutes 1988, chapter 39, and Statutes 1993, chapter 346.

[27] Added by Statutes 1987, chapter 1459; amended by Statutes 1988, chapter 39, Statutes 1993, chapter 346, and Statutes 2000, chapter 916. The cross-reference to section 11165.5 was removed from section 11165.6 by Statutes 2001, chapter 133.

[28] Test Claim Filing, page 13.

[29] Added by Statutes 1905, chapter 568; amended by Statutes 1963, chapter 783, and Statutes 1965, chapter 697. The section has since had the penalties amended, but the description of the basic crime of child abuse and neglect remains good law at Penal Code section 273a.

also required mandated reporting of situations that injured the health or may endanger the health of the child, caused or permitted by any person.

The Commission finds these sweeping descriptions of reportable child abuse and neglect under prior law encompass every part of the statutory definitions of child abuse and neglect, as pled. Even though the definitions have been rewritten, in *Williams v. Garcetti* (1993) 5 Cal.4th 561, 568, the Court stated a fundamental rule of statutory construction: "'Where changes have been introduced to a statute by amendment it must be assumed the changes have a purpose ....' " [Citation omitted.] That purpose is not necessarily to change the law. 'While an intention to change the law is usually inferred from a material change in the language of the statute [citations], a consideration of the surrounding circumstances may indicate, on the other hand, that the amendment was merely the result of a legislative attempt to clarify the true meaning of the statute.'" The Commission finds that the same acts of abuse or neglect that are reportable under the test claim statutes were reportable offenses under pre-1975 law.

Penal Code section 11165.1 provides that "sexual abuse," for purposes of child abuse reporting, includes "sexual assault" or "sexual exploitation," which are further defined. Sexual assault includes all criminal acts of sexual contact involving a minor, and sexual exploitation refers to matters depicting, or acts involving, a minor and "obscene sexual conduct." Prior law required reporting of "sexual molestation," as well as "unjustifiable physical pain or mental suffering."

"Sexual molestation" is not a defined term in the Penal Code. However, former Penal Code section 647a, now section 647.6, criminalizes actions of anyone "who annoys or *molests* any child under the age of 18." In a case regularly cited to define "annoy or molest," *People v. Carskaddon* (1957) 49 Cal.2d 423, 425-426, the California Supreme Court found that:

> The primary purpose of the above statute is the 'protection of children from interference by sexual offenders, and the apprehension, segregation and punishment of the latter.' (*People v. Moore, supra*, 137 Cal.App.2d 197, 199; *People v. Pallares*, 112 Cal.App.2d Supp. 895, 900 [246 P.2d 173].) The words 'annoy' and 'molest' are synonymously used (Words and Phrases, perm. ed., vol. 27, 'molest'); they generally refer to conduct designed 'to disturb or irritate, esp. by continued or repeated acts' or 'to offend' (Webster's New Inter. Dict., 2d ed.); and as used in this statute, they ordinarily relate to 'offenses against children, [with] a connotation of abnormal sexual motivation on the part of the offender.' (*People v. Pallares, supra*, p. 901.) Ordinarily, the annoyance or molestation which is forbidden is 'not concerned with the state of mind of the child' but it is 'the objectionable acts of defendant which constitute the offense,' and if his conduct is 'so lewd or obscene that the normal person would unhesitatingly be irritated by it, such conduct would 'annoy or molest' within the purview of' the statute. (*People v. McNair*, 130 Cal.App.2d 696, 697-698 [279 P.2d 800].)

By use of the general term "sexual molestation" in prior law, rather than specifying sexual assault, incest, prostitution, or any of the numerous Penal Code provisions involving sexual crimes, the statute required mandated child abuse reporting whenever there was evidence of "offenses against children, [with] a connotation of abnormal sexual motivation." Thus, sexual abuse was a reportable offense under prior law, as under the definition at Penal Code section 11165.1.

Penal Code section 11165.2 specifies that "neglect," as used in the Child Abuse and Neglect Reporting Act, includes situations "where any person having care or custody of a child willfully causes or permits the person or health of the child to be placed in a situation such that his or her person or health is endangered," "*including* the intentional failure of the person having care or custody of a child to provide adequate food, clothing, shelter, or medical care." Not providing adequate food, clothing, shelter, or medical care is tantamount to placing a child "in such situation that its person or health may be endangered," as described in prior law, above. Thus the same circumstances of neglect were reportable under prior law, as under the definition pled.

The prior definition of child abuse included situations where "[a]ny person … willfully causes or permits any child to suffer, or inflicts thereon unjustifiable physical pain or mental suffering." The current definition of "willful cruelty or unjustifiable punishment of a child," found at Penal Code section 11165.3 carries over the language of Penal Code section 273a, without distinguishing between the misdemeanor and felony standards.[30]

The definition of unlawful corporal punishment or injury, found at Penal Code section 11165.4, as pled, prohibits "any cruel or inhuman corporal punishment or injury resulting in a traumatic condition." Again, prior law required reporting of any non-accidental injuries, "willful cruelty," and "unjustifiable physical pain or mental suffering," which encompasses all of the factors described in the definition for reportable "unlawful corporal punishment or injury." The current law also excludes reporting of self-defense and reasonable force when used by a peace officer or school official against a child, within the scope of employment. This exception actually narrows the scope of child abuse reporting when compared to prior law.

Penal Code section 11165.5 defines "abuse or neglect in out-of-home care" as all of the previously described definitions of abuse and neglect, "where the person responsible for the child's welfare is a licensee, administrator, or employee of any facility licensed to care for children, or an administrator or employee of a public or private school or other institution or agency." Prior law required reporting of abuse by "any person," and neglect by anyone who had a role in the care of the child.[31] Thus any abuse reportable under section 11165.5, would have been reportable under prior law, as detailed above. As further evidence of this redundancy, Statutes 2001, chapter 133, effective July 31, 2001, removed the reference to "abuse or neglect in out-of-home care" from the general definition of "child abuse and neglect" at Penal Code section 11165.6.

Therefore, the Commission finds that Penal Code sections 11165.1, 11165.2, 11165.3, 11165.4, 11165.5, and 11165.6, do not mandate a new program or higher level of service by increasing the scope of child abuse and neglect reporting.

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[30] Penal Code section 273a distinguishes between those "circumstances or conditions likely to produce great bodily harm or death" (felony), and those that are not (misdemeanor).

[31] *People v. Toney* (1999) 76 Cal.App.4th 618, 621-622: "No special meaning attaches to this language [care or custody] "beyond the plain meaning of the terms themselves. The terms 'care or custody' do not imply a familial relationship but only a willingness to assume duties correspondent to the role of a caregiver." (*People v. Cochran* (1998) 62 Cal.App.4th 826, 832, 73 Cal.Rptr.2d 257.)"

Penal Code Section 11165.7:

The claimant also requests reimbursement for training mandated reporters. The test claim filing, at page 43, makes the following allegation (all brackets are in the claimant's original text):

> Mandated reporters [Section 11165.7] report child abuse [as defined in Section 11165.6] that is suspected [Section 11166(a)] and such reporters are required to undergo training in accordance with Section 11165.7 subdivisions (c) and (d):
>
> > "(c) Training in the duties imposed by this article shall include training in child abuse identification and training in child abuse reporting. As part of that training, school districts shall provide to all employees being trained a written copy of the reporting requirements and a written disclosure of the employees' confidentiality rights.
> >
> > (d) School districts that do not train the employees specified in subdivision (a) in the duties of child care custodians under the child abuse reporting laws shall report to the State Department of Education the reasons why this training is not provided."

Claimant's quote of Penal Code section 11165.7,[32] subdivisions (c) and (d) is accurate, as amended by Statutes 2000, chapter 916. Penal Code section 11165.7, subdivision (a), is the list of professions that are mandated reporters; subdivision (b), as pled, provided that volunteers who work with children "are encouraged to obtain training in the identification and reporting of child abuse."

The specific language regarding training in the test claim statute refers to school districts.[33] A separate test claim was filed for training activities on this same code section by San Bernardino Community College District on behalf of school districts. This will be heard by the Commission at a separate hearing: *Child Abuse and Neglect Reporting* (01-TC-21). The analysis for Penal Code section 11165.7 in this test claim is limited to cities and counties.

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[32] Added by Statutes 1987, chapter 1459; amended by Statutes 1991, chapter 132, Statutes 1992, chapter 459, and Statutes 2000, chapter 916.

[33] Although this is addressed in more detail in the 01-TC-21 test claim, some history of Penal Code section 11165.7 is helpful to put the training language into legislative context. Prior to amendment by Statutes 2000, chapter 916, subdivision (a) did not provide the complete list of mandated reporters, but instead defined the term "child care custodian" for the purposes of the Child Abuse and Neglect Reporting Act. The definition provided that a "child care custodian" included "an instructional aide, a teacher's aide, or a teacher's assistant employed by any public or private school, who has been trained in the duties imposed by this article, if the school district has so warranted to the State Department of Education; [and] a classified employee of any public school who has been trained in the duties imposed by this article, if the school has so warranted to the State Department of Education." All other categories of "child care custodian" defined in former Penal Code section 11165.7, including teachers, child care providers, social workers, and many others, were not dependent on whether the individual had received training on being a mandated reporter.

The Commission finds, based on the plain meaning of the statute,[34] that there is no express duty in the test claim statute for local agencies, as employers or otherwise, to provide training to mandated reporters in child abuse identification and reporting. Rather, as described in *Planned Parenthood, supra*, 181 Cal.App.3d 245, 259, at footnote 4: "[t]he Legislature has enacted numerous provisions to ensure these occupational categories [mandated reporters] receive the necessary training in child abuse detection. (See, e.g., Bus. & Prof. Code, §§ 28, 2089, 2091.)" So, while the Business and Professions Code requires that specific professionals, including psychologists, clinical social workers, marriage and family therapists, physicians, and surgeons, receive training on mandated child abuse reporting as part of their initial licensing and continuing education requirements, the training is not required to be provided by local agency employers pursuant to the test claim statutes.[35] Therefore, the Commission finds that Penal Code section 11165.7, subdivisions (c) and (d), does not mandate a new program or higher level of service on local agencies for training mandated reporters.

(B) Distributing the Suspected Child Abuse Report Form:

Penal Code Section 11168, Including Former Penal Code Section 11161.7, and the "Suspected Child Abuse Report" Form SS 8572:

Penal Code section 11161.7 was added by Statutes 1974, chapter 836, and required DOJ to issue an optional form, for use by medical professionals to report suspected child abuse. Then, Statutes 1977, chapter 958, one of the test claim statutes, amended section 11161.7 and for the first time required a mandatory reporting form to be adopted by DOJ, to be distributed by county welfare departments.

The 1980 reenactment of the child abuse reporting laws moved the provision to Penal Code section 11168,[36] which now requires:

> The written reports required by Section 11166 shall be submitted on forms adopted by the Department of Justice after consultation with representatives of the various professional medical associations and hospital associations and county probation or welfare departments. Those forms shall be distributed by the agencies specified in Section 11165.9.

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[34] "If the terms of the statute are unambiguous, the court presumes the lawmakers meant what they said, and the plain meaning of the language governs." (*Estate of Griswold* (2001) 25 Cal.4th 904, 911.)

[35] The activity of training on the requirements of the Child Abuse and Neglect Reporting Act, is one that, while not explicitly required by the plain language of the statute, may be found to be one "of the most reasonable methods of complying with the mandate" during the parameters and guidelines part of the test claim process. California Code of Regulations, title 2, section 1183.1, subdivision (a)(4), requires the parameters and guidelines to contain a description of the reimbursable activities, including "those methods not specified in statute or executive order that are necessary to carry out the mandated program."

[36] As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, added by Statutes 1974, chapter 836, and amended by Statutes 1977, chapter 958.

The Commission finds that agencies specified in section 11165.9 did not have a duty to distribute the state-issued "Suspected Child Abuse Report" (Form SS 8572), or any other child abuse reporting form, prior to Statutes 1977, chapter 958. Therefore, the Commission finds that Penal Code section 11168, as pled, mandates a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters.

(C) Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction: Penal Code Section 11165.9:

Penal Code section 11165.9,[37] as pled, requires:

> Reports of suspected child abuse or neglect shall be made by mandated reporters to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department. It does not include a school district police or security department. Any of those agencies shall accept a report of suspected child abuse or neglect whether offered by a mandated reporter or another person, or referral by another agency, even if the agency to whom the report is being made lacks subject matter or geographical jurisdiction to investigate the reported case, unless the agency can immediately electronically transfer the call to an agency with proper jurisdiction. When an agency takes a report about a case of suspected child abuse or neglect in which that agency lacks jurisdiction, the agency shall immediately refer the case by telephone, fax, or electronic transmission to an agency with proper jurisdiction.

As discussed above, the prior law of Penal Code section 11161.5, subdivision (a), required the mandated reporters to report child abuse "by telephone and in writing, within 36 hours, to both the local police authority having jurisdiction and to the juvenile probation department; or in the alternative, either to the county welfare department, or to the county health department."

Thus, police, sheriff's, probation, and county health and welfare departments were required to accept mandated child abuse reports under prior law;[38] however, one aspect of Penal Code section 11165.9 creates a new duty. Now, local police, sheriff's, probation or county welfare departments, *even when they lack jurisdiction* over the reported incident "shall accept a report of suspected child abuse or neglect whether offered by a mandated reporter or another person, or referral by another agency" unless they take action to immediately transfer the telephone call to the proper agency. Otherwise, they must accept the report, and then forward it "immediately" by telephone, fax or electronic transmission to the proper agency. Prior law placed the burden solely on the mandated reporter to file the report with an agency with proper jurisdiction. With the change made by Statutes 2000, chapter 916, a local police, sheriff's, probation or county welfare department with improper jurisdiction must take affirmative steps to accept and refer a

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[37] As added by Statutes 2000, chapter 916. Derived from former Penal Code section 11165.

[38] Former Penal Code section 11161.5, subdivision (a).

child abuse report, rather than simply telling a caller that they have contacted the wrong department. Therefore, the Commission finds that Penal Code section 11165.9, as added by Statutes 2000, chapter 916, mandates a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:
Penal Code Section 11166, Subdivision (h):[39]

Penal Code section 11166, subdivision (h), as pled, requires reporting from the county probation or welfare departments to the law enforcement agency with jurisdiction, and to the district attorney's office. The law requires county welfare or probation departments to report by telephone, fax or electronic transmission "every known or suspected instance of child abuse or neglect" to the law enforcement agency with jurisdiction, the local agency responsible for investigation of Welfare and Institutions Code section 300 cases (such as a child protective services department), and to the district attorney's office. There is an exception to reporting cases to law enforcement and the district attorney when they only involve general neglect, or an inability to provide "regular care due to the parent's substance abuse." If an initial telephone report is made, a written report by mail, fax or electronic transmission must follow within 36 hours.

Statutes 2000, chapter 916, operative January 1, 2001, modified the reporting requirements by allowing the initial reports to be made by fax or electronic means, rather than initially by telephone. Thus, there is now the option of meeting the mandate requirements in a single step if the initial report is made by fax or electronic transmission. Statutes 2005, chapter 713, operative January 1, 2006, following the filing of the test claim, made the same change for reports from law enforcement agencies. This statute also re-lettered the subdivisions from (h) to (j).

The prior law of former section 11161.5, subdivision (a), required "cross-reporting" by county welfare or health departments to the local police authority with jurisdiction and juvenile probation departments, as follows:

> Whenever it is brought to the attention of a director of a county welfare department or health department that a minor has physical injury or injuries which appear to have been inflicted upon him by other than accidental means by any person, that a minor has been sexually molested, or that any injury prohibited by the terms of Section 273a has been inflicted upon a minor, he shall file a report

[39] Subsequent amendments (not pled) re-lettered subdivision (h). The subdivision is now lettered (j). For consistency with the pleadings, the subdivision will be referred to as (h) in the discussion.

without delay with the local police authority having jurisdiction and to the juvenile probation department as provided in this section.

Thus, prior law did require county welfare departments to file a report of suspected child abuse or neglect "with the local police authority with jurisdiction," "without delay."[40] However, all of the other local child abuse cross-reporting duties were added by Statutes 1980, chapter 1071, or in later amendments.

The Commission finds that Penal Code section 11166[41] mandates a new program or higher level of service on county probation and welfare departments for the following activities, as of the beginning of the reimbursement period, July 1, 1999:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to

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[40] A common definition of the word "immediately," which is used in the current statute, is "without delay," which is used in the prior law. (American Heritage Dict. (4th ed. 2000).)

[41] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay."

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:
Penal Code Section 11166, Subdivision (i):[42]

Penal Code section 11166, subdivision (i) provides the requirement that law enforcement agencies must relay known or suspected child abuse and neglect reports by telephone to the Welfare and Institutions Code section 300 agency for the county, and to the district attorney's office, with an exception for reporting cases of general neglect to the district attorney. The law enforcement agency must also cross-report to the county welfare department all reports of suspected child abuse or neglect alleged to have occurred as a result of the action of a person responsible for the child's welfare. A written report by mail, fax or electronic transmission must follow any telephone report within 36 hours.

Statutes 2000, chapter 916, operative January 1, 2001, modified the reporting requirements by allowing the initial reports to be made by fax or electronic means, rather than initially by telephone. Thus, there is now the option of meeting the mandate requirements in a single step if the initial report is made by fax or electronic transmission. Statutes 2005, chapter 713, operative January 1, 2006, following the filing of the test claim, made the same change for reports from law enforcement agencies. This statute also re-lettered the subdivisions from (i) to (k).

The Commission finds that Penal Code section 11166, subdivision (i)[43] mandates a new program or higher level of service on city and county law enforcement agencies for the following activities, as of the beginning of the reimbursement period, July 1, 1999:

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[42] Subsequent amendments (not pled) re-lettered subdivision (i). The subdivision is now lettered (k). For consistency with the pleadings, the subdivision will be referred to as (i) in the discussion.

[43] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department.
- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

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

Receipt of Cross-Reports by District Attorney's Office: Penal Code Section 11166, Subdivisions (h) and (i):

The claimant also alleges that Penal Code section 11166, by requiring cross-reporting of suspected child abuse *to* the district attorney, imposes a consequential "duty of the District Attorney to receive, monitor or audit those reports."[44] The activity of "receiving" the suspected child abuse reports on the part of the district attorney is one that is implicit as a reciprocal duty in response to the requirement that law enforcement, probation and county welfare departments provide such reports. Therefore, the Commission finds that Penal Code section 11166 also mandates a new program or higher level of service, as follows:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b).

The test claim includes a declaration from the Los Angeles County District Attorney's Office, stating that the agency "is required to audit each case so reported and ensure that, pursuant to the test claim legislation, appropriate investigative agency's reports are completed by these agencies." As described by the California Supreme Court in *Dix v. Superior Court* (1991) 53 Cal.3d 442, 451, "[t]he prosecutor ordinarily has sole discretion to determine whom to charge, what charges to file and pursue, and what punishment to seek." The test claim statutes have not altered that level of independence, nor has the plain meaning of the test claim statutes required any new duties of the district attorney's office to monitor or audit the reports received. To the

[44] Claimant's February 15, 2002 Comments, page 14.

extent that such follow-up activities are necessary, they are part of the prosecutor's ordinary, discretionary, duty to determine whom and what to charge, as described in the *Dix* case.

Therefore, the Commission finds that the activities of monitoring and auditing the suspected child abuse reports, as alleged, are not required by the plain meaning of the test claim statutes, and they do not mandate a new program or higher level of service upon the district attorney's office.

Reporting to Licensing Agencies:
Penal Code Section 11166.2:

Penal Code section 11166.2, [45] as pled, "any agency specified in Section 11165.9 shall immediately or as soon as practically possible report by telephone to the appropriate licensing agency" when suspected child abuse or neglect "occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person." In addition, the reporting agency "shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information." Finally, the reporting "agency shall send the licensing agency a copy of its investigation report and any other pertinent materials."

Statutes 2001, chapter 133, operative July 31, 2001, following the filing of the test claim, modified the reporting requirements by allowing agencies to make the initial reports by fax or electronic means, rather than initially by telephone. Thus, reporting agencies now have the option of meeting the mandate requirements in a single step if they make the initial report by fax or electronic transmission.

No cross-reports were required to be made to community care licensing or other licensing agencies under prior law. Therefore, the Commission finds Penal Code section 11166.2 mandates a new program or higher level of service, for the following new activity:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.
>
> As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.

[45] As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

Additional Cross-Reporting in Cases of Child Death:
Penal Code Section 11166.9, Subdivisions (k) and (l):

Claimant also alleges in comments filed on February 15, 2002, at page 17, that new activities were required when Penal Code section 11166.9 was amended by Statutes 1999, chapter 1012, adding subdivisions (k) and (l).[46] Previously the code section addressed the statewide effort to identify and address issues related to child deaths, but did not require any mandatory activities of local government.

With the amendment by Statutes 1999, chapter 1012, Penal Code section 11166.9, subdivision (k) requires "Law enforcement and child welfare agencies shall cross-report all cases of child death suspected to be related to child abuse or neglect whether or not the deceased child has any known surviving siblings."

In addition, pursuant to subdivision (l), the county child welfare department must also create a record in a state reporting system regarding the case of a child death. Therefore, the Commission finds that Penal Code section 11166.9, subdivisions (k) and (l), mandates a new program or higher level of service, for the following new activities:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency.

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement.
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect.
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect.

[46] As added by Statutes 1992, chapter 844 and amended by Statutes 1995, chapter 539; Statutes 1997, chapter 842; Statutes 1999, chapter 1012; Statutes 2000, chapter 916. This code section has since been renumbered Penal Code section 11174.34, by Statutes 2004, chapter 842, without amending the text. For consistency with the pleadings, the section will be referred to as 11166.9 in the discussion.

(D) Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Penal Code Sections 11165.12, 11166, Subdivision (a), 11169, Subdivision (a), and 11170; and the Automated Child Abuse Reporting System (ACAS): California Code of Regulations, Title 11, Sections 901, 902, and 903; and the "Child Abuse Investigation Report" Form SS 8583:

Penal Code section 11169, subdivision (a),[47] as pled, requires "[a]n agency specified in section 11165.9," to forward a written report to DOJ, by mail, fax or electronic transmission "of every case it investigates of known or suspected child abuse or neglect which is determined not to be unfounded," other than cases of general neglect. The reports are required to be in a form approved by DOJ.

Penal Code section 11165.12[48] provides the definitions of unfounded, substantiated and inconclusive reports. Each requires a determination "by the investigator who conducted the investigation." Unfounded reports -- those which have been found following an active investigation to be false, inherently improbable, the result of an accidental injury, or otherwise not satisfying the statutory definition of child abuse and neglect -- are not to be reported to DOJ. Thus, only substantiated and inconclusive reports are to be forwarded to DOJ, pursuant to section 11169, subdivision (a), as described above.

California Code of Regulations, title 11, section 901, provides definitions for the Automated Child Abuse System, or ACAS. Section 902 states the purpose of ACAS "as the index of investigated reports of suspected child abuse received," and is a reference file "used to refer authorized individuals or entities to the underlying child abuse investigative files maintained at the reporting CPA."[49] The Commission finds that California Code of Regulations, title 11, sections 901 or 902, do not require any activities that are not otherwise described in statute, and thus do not mandate a new program or higher level of service.

Penal Code section 11169, subdivision (a) provides that "[t]he reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission." California Code of Regulations, title 11, section 903, designates the current form SS 8583 as "the standard reporting form for submitting summary reports of child abuse to DOJ," and describes mandatory information which must be included on the form "in order for it to be considered a "retainable report" by DOJ and entered into ACAS."

The prior law, former Penal Code section 11161.5, subdivision (a), required all written child abuse reports received by the police to be forwarded to the state, as follows:

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[47] As added by Statutes 1980, chapter 1071 and amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916.

[48] As added by Statutes 1987, chapter 1459 and amended by Statutes 1990, chapter 1330, Statutes 1997, chapter 842, and Statutes 2000, chapter 916.

[49] "CPA" refers to "child protective agency," which is defined in California Code of Regulations, title 11, section 901, subdivision (f), as referring back to the agencies listed in Penal Code section 11165.9.

> Copies of all written reports received by the local police authority shall be forwarded to the Department of Justice.

Thus, prior law only required a local police authority that received a written report of child abuse to forward a copy of the report to the state, as received.

The claimant further alleges that "investigation" is newly required by the test claim statutes and regulations, in order to complete Form SS 8583, pled as an executive order, for submittal to DOJ. The state agencies dispute that investigation is a new activity. DSS, in comments filed December 10, 2001, states: "Department staff believes that the requirement for the county welfare department to conduct an independent investigation in response to allegations of abuse and neglect is not a newly imposed duty." Neither DSS nor DOF's comments cite any provision of law demonstrating that independent investigation of child abuse reports was required by prior law.

Claimant correctly cites the 1999 *Alejo v. City of Alhambra* appellate court decision,[50] in which the court found that the duty to investigate reports of suspected child abuse and neglect is mandatory. The *Alejo* case concerned a claim of "negligence per se" against the city and the individual police officer for failing to investigate a report from a father that his three-year-old son was being physically abused by the mother's live-in boyfriend. The negligence per se doctrine is used to litigate situations where a violation of a statute or regulation ultimately leads to an injury of a type that the law was intended to prevent. In this case, the court found that the police violated a statute that required the investigation of child abuse reports, which led to the three-year-old child being further abused by the mother's boyfriend. First, the court determined that the police have no general duty to investigate individual reports of child abuse or neglect:

> We acknowledge, as a general rule one has no duty to come to the aid of another. (*Williams v. State of California* (1983) 34 Cal.3d 18, 23 [192 Cal.Rptr. 233, 664 P.2d 137].) Accordingly, there is no duty owed by police to individual members of the general public because "[a] law enforcement officer's duty to protect the citizenry is a general duty owed to the public as a whole." (*Von Batsch v. American Dist. Telegraph Co.* (1985) 175 Cal.App.3d 1111, 1121 [222 Cal.Rptr. 239].) Therefore, absent a special relationship or a statute creating a special duty, the police may not be held liable for their failure to provide protection. (*Id.* at p. 1122.)[51]

Since the court determined that the police have a general duty to protect the public at large, but not a duty to protect specific individuals in the absence of another statute, the opinion then examines whether any specific statute was violated by the police for failing to investigate the report of child abuse. The court determined that Penal Code section 11166, subdivision (a), "creates such a duty."[52]

> As we read section 11166, subdivision (a), it imposes two mandatory duties on a police officer who receives an account of child abuse.

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[50] *Alejo v. City of Alhambra* (1999) 75 Cal.App.4th 1180.

[51] *Id.* at page 1185.

[52] *Ibid.*

> Although section 11166, subdivision (a) does not use the term "investigate," *it clearly envisions some investigation in order for an officer to determine whether there is reasonable suspicion to support the child abuse allegation and to trigger a report to the* county welfare department and the district attorney under section 11166, subdivision (i) and to the *Department of Justice under section 11169, subdivision (a).* The latter statute provides in relevant part: "A child protective agency shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse which is determined not to be unfounded .... A child protective agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is not unfounded, as defined in Section 11165.12." An "unfounded" report is one "which is determined by a child protective agency investigator to be false, to be inherently improbable, to involve an accidental injury, or not to constitute child abuse, as defined in Section 11165.6." (§ 11165.12, subd. (a).) "Child abuse" is defined in section 11165.6 as "a physical injury which is inflicted by other than accidental means on a child by another person."
>
> ¶…¶
>
> Contrary to the city's position, the duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse. The language of the statute, prior cases and public policy all support this conclusion.[53]

Thus, the court finds that the test claim statutes do mandate investigation, and the Commission must follow this statement of law when reaching its conclusions in this test claim. However, the court was not examining the law from a mandates perspective, and made the finding based on current law. For its purposes, the court had no need to determine whether the earlier versions of the child abuse reporting law initially created the duty to investigate.

The investigation activity identified in the test claim is one that is necessary in order to complete the state "Child Abuse Investigation Report" Form SS 8583. Penal Code section 11169, subdivision (a), as added by Statutes 1980, chapter 1071, and substantively amended by Statutes 1985, chapter 1598, provides that the "agency specified in Section 11165.9" must first conduct an active investigation to determine whether the child abuse or severe neglect "report is not unfounded" before sending a completed report form to the state.[54] No earlier statutes required any determination of the validity of a report of child abuse or neglect before completing a child abuse investigative report form and forwarding it to the state. Therefore, the Commission finds that an investigation sufficient to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive, as defined by Penal Code section 11165.12, is newly mandated by Penal Code section 11169, subdivision (a), as described by the court in *Alejo*.[55]

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[53] *Id.* at pages 1186-1187. [Emphasis added.]

[54] Penal Code section 11169.

[55] *Alejo v. City of Alhambra, supra*, 75 Cal.App.4th 1180, 1186.

The Commission finds that Penal Code section 11169, subdivision (a), the California Code of Regulations, title 11, section 903, and the state "Child Abuse Investigation Report" Form SS 8583, mandate a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.
> - Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission.

(E) Notifications Following Reports to the Child Abuse Central Index

Penal Code Section 11169, Subdivision (b):

Penal Code section 11169, subdivision (b), as amended by Statutes 2000, chapter 916, for the first time requires that when "an agency specified in section 11165.9," forwards a report of suspected child abuse or neglect to DOJ:

> the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index. The notice required by this section shall be in a form approved by the Department of Justice. The requirements of this subdivision shall apply with respect to reports forwarded to the department on or after the date on which this subdivision becomes operative.

DSS's December 10, 2001 comments concur with the claimant that written notification is a new activity, but disputes the claim for reimbursement based upon the existing funding scheme. DOF's comments on the test claim filing similarly acknowledge "that this particular requirement was added to the child abuse reporting scheme after 1975, and that it may result in trace cost increases to the claimant," but concludes that such costs are subject to a federal-state-local funding ratio and "not subject to state subvention."

The Commission finds that the statute requires an entirely new duty that was not mandated by prior law. Therefore, the Commission finds that the plain language of Penal Code section 11169, subdivision (b), mandates a new program or higher level of service, for the following new activity:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.

The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

Penal Code Section 11170:

Penal Code section 11170[56] describes the duties of the DOJ to maintain the Child Abuse Central Index and make reports available. It refers to reports made pursuant to Penal Code section 11169. As described above, Penal Code section 11169 requires reports to be made by "an agency specified in Section 11165.9." When "submitting agency," "investigating agency" or similar terms are used in Penal Code section 11170, the statute refers back to the agencies that submitted the initial Child Abuse Investigation Reports pursuant to section 11169—which in turn are the agencies identified in Penal Code section 11165.9.

The pre-1975 law of former Penal Code section 11161.5 provided that if the DOJ records resulted in reports or information being returned to the reporting agency, the reports received were required to be made available to specified individuals "having a direct interest in the welfare of the minor" and others, including probation and child welfare departments, as follows:

> Reports and other pertinent information received from the department shall be made available to: any licensed physician and surgeon, dentist, resident, intern, podiatrist, chiropractor, or religious practitioner with regard to his patient or client; any director of a county welfare department, school superintendent, supervisor of child welfare and attendance, certificated pupil personnel employee, or school principal having a direct interest in the welfare of the minor; and any probation department, juvenile probation department, or agency offering child protective services.

Penal Code section 11170, subdivision (b)(1), requires that after information is received by "an agency that submits a report pursuant to Section 11169" from the DOJ "that is relevant to the known or suspected instance of child abuse or severe neglect reported by the agency," "[t]he agency shall make that information available to the reporting medical practitioner, child custodian, guardian ad litem" or appointed counsel, "or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect." While the requirement is similar to prior law, there was no duty in prior law for the reporting agency to make reports and information available to the child custodian, guardian ad litem, appointed counsel or licensing agency. Therefore, the Commission finds that Penal Code section 11170, subdivision (b)(1) mandates a new program or higher level of service for the following activity:

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[56] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996, chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.

Another new provision, Penal Code section 11170, subdivision (b)(2) creates a duty for the agency that investigated a mandated report of child abuse to report back to the mandated reporter on the conclusion of the investigation. Penal Code section 11170, subdivision (b)(2) refers to the investigating agency of a report made pursuant to Penal Code section 11166, subdivision (a), which in turn requires mandated reports be made to agencies specified in section 11165.9. There was no duty in prior law for agencies listed in 11165.9 to provide such information, therefore, the Commission finds that Penal Code section 11170, subdivision (b)(2), mandates a new program or higher level of service for the following activity:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.

Penal Code section 11170, subdivision (b)(5), now numbered (b)(6),[57] requires the DOJ to make information available to "investigative agencies or probation officers, or court investigators" "responsible for placing children or assessing the possible placement of children" regarding any known or suspected child abusers residing in the home. When such information is received by an investigating agency, the statute requires that the agency notify the person that they are in the Child Abuse Central Index. There was no duty in prior law for the investigating agency to provide such information; therefore, the Commission finds that Penal Code section 11170, subdivision (b)(5), now (b)(6), mandates a new program or higher level of service for the following activity:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependant children. The notification shall include the name of the reporting agency and the date of the report.

Claimant alleges that there is a new program or higher level of service required by Penal Code section 11170, subdivision (b)(6)(A), now renumbered (b)(8)(A).[58] The subdivision, as pled,

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[57] This subdivision was renumbered by Statutes 2004, chapter 842.

[58] This subdivision was renumbered by Statutes 2004, chapter 842.

provides that an investigating party, including any agency named in section 11169 that is required to make reports to the Child Abuse Central Index (these are the agencies receiving child abuse and neglect reports pursuant to section 11165.9), as well as district attorney's offices, and county licensing agencies, that receives information from the state Child Abuse Central Index is:

> responsible for obtaining the original investigative report from the reporting agency, and for drawing independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child.

The Commission finds that the words "responsible for" in this statute are vague and ambiguous, and may be interpreted alternatively as either mandatory (e.g. "investigators *shall obtain* the original report,") or discretionary, (e.g. if the investigator finds it necessary for the investigation, they are to obtain the original report from the local reporter, rather than from the state.) Therefore it is necessary to look at extrinsic evidence of legislative intent.[59] The statutory language was added by Statutes 1990, chapter 1330 (Sen. Bill No. (SB) 2788), as double joined with Statutes 1990, chapter 1363 (Assem. Bill No. (AB) 3532.) The legislative history for SB 2788 yields a reading of "responsible for" as a mandatory term. Specifically, the Assembly Public Safety Committee, Republican Analysis, (Reg. Sess. 1989-1990) on SB 2788, version dated August 28, 1990, states:

> this bill would *require* any appropriate person or agency responsible for child care oversight to, upon notification that a report exist[s], seek the original information pertaining to the incident and make an independent decision on the merits of the report for investigation, prosecution or licensure determination. [Emphasis added.] [60]

Therefore, the Commission finds that Penal Code section 11170, subdivision (b)(6)(A), now (b)(8)(A), mandates a new program or higher level of service, as follows:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department, county licensing agency, or district attorney's office shall:*

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[59] "Because the words themselves provide no definitive answer, we must look to extrinsic sources." *People v. Woodhead* (1987) 43 Cal.3d 1002, 1008.

[60] The court in *Kaufman & Broad Communities, Inc. v. Performance Plastering, Inc.* (2005) 133 Cal.App.4th 26, 31, "set forth a list of legislative history documents that have been recognized by the California Supreme Court or this court as constituting cognizable legislative history," including reports of the Assembly Committee on Public Safety (*supra* at p. 33.)

Further, although an author's letter to the Governor is not a reliable form of legislative history on its own, Sen. Newton R. Russell's August 31, 1990 letter to the Governor is consistent with the committee analysis cited above: "SB 2788 will also insert language stating that all authorized persons and agencies, if conducting either child abuse or child care licensing investigation, and having access to information form the CACI, are required to obtain, and make independent conclusions from, the original child abuse report." [Emphasis in original.]

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index.

Penal Code section 11170, subdivision (c) requires that the DOJ provide information from the Child Abuse Central Index "to any agency responsible for placing children pursuant to …the Welfare and Institutions Code," section 305 et seq., "upon request," when relevant to a child's potential "placement with a responsible relative pursuant to" Welfare and Institutions Code sections 281.5, 305, and 361.3.

Welfare and Institutions Code section 305 et seq. refers to temporary custody and detention of dependent children. Welfare and Institutions Code section 281.5 refers to placement by a probation officer; section 305 refers to temporary custody by "any peace officer";[61] and section 361.3 concerns placement with a relative by "the county social worker and court." Thus, when any law enforcement agency, probation department, or child welfare department receives information regarding placement of a child with a relative from DOJ, as described in Penal Code section 11170, subdivision (c), the agency receiving the information is statutorily obligated to notify the individual "that he or she is in the index." There was no duty in prior law to provide such information; therefore, the Commission finds that Penal Code section 11170, subdivision (c), mandates a new program or higher level of service for the following activity:

> *Any city or county law enforcement agency, county probation department, or county welfare department shall:*
>
> - Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement.

Also, the claimant, at page 34 of the test claim filing, alleges that Penal Code section 11170, subdivision (d) requires that the claimant "provide certain information when necessary for out-of-state law enforcement agencies." The Commission finds that the subdivision is directed solely to "the department," which, when used through the rest of section 11170, refers to the state Department of Justice. The context of subdivision (d) does not suggest a different usage was intended.[62] Therefore the Commission finds that Penal Code section 11170, subdivision (d), does not mandate a new program or higher level of service.

Similarly, claimant alleges a mandate from Penal Code section 11170, subdivision (e), which provides that an individual may make a request to DOJ to "determine if he or she is listed in the

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[61] Peace officers are defined at Penal Code section 830 et seq.

[62] "Terms ordinarily possess a consistent meaning throughout a statute." *People v. Standish* (2006) 38 Cal.4th 858, 870.

Child Abuse Central Index." If they are listed, DOJ is required to provide "the date of the report and the submitting agency." Then "[t]he requesting person is responsible for obtaining the investigative report from the submitting agency pursuant to paragraph (13) of subdivision (a) of Section 11167.5." Penal Code section 11167.5 indicates that reports are available pursuant to the Public Records Act (Gov. Code, § 6250, et seq.) The duties expressed in Penal Code section 11170, subdivision (e) are imposed on the state or individuals; any related activities for local governments are required by prior law, specifically Government Code section 6253 of the Public Records Act, not the test claim statutes. Therefore, the Commission finds that Penal Code section 11170, subdivision (e), does not mandate a new program or higher level of service.

(F) Record Retention

Penal Code Section 11169, Subdivision (c):

Penal Code section 11169, subdivision (c), requires:

> Agencies shall retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice pursuant to subdivision (a) for the same period of time that the information is required to be maintained on the Child Abuse Central Index pursuant to this section. Nothing in this section precludes an agency from retaining the reports for a longer period of time if required by law.

The time for retention of records on the Child Abuse Central Index is controlled by Penal Code section 11170,[63] as follows:

> (3) Information from an inconclusive or unsubstantiated report filed pursuant to subdivision (a) of Section 11169 shall be deleted from the Child Abuse Central Index after 10 years if no subsequent report concerning the same suspected child abuser is received within that time period. If a subsequent report is received within that 10-year period, information from any prior report, as well as any subsequently filed report, shall be maintained on the Child Abuse Central Index for a period of 10 years from the time the most recent report is received by the department.

Reading the two sections together, the record retention period for each of the underlying local investigatory files is a minimum of 10 years, much longer if a subsequent report on the same suspected child abuser is received during the 10 year period. DSS and DOF dispute the claim for mandate reimbursement for record retention activities. DSS asserts that the duty to retain the child protective agency's investigative file documenting each investigation is not a new duty, citing Welfare and Institutions Code section 10851 and regulatory requirements for three years

[63] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996, chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

of records retention.[64] DOF also cites the pre-existing three-year record retention requirement, and concludes that "the longer retention requirement for child abuse investigation records imposes no new costs, and may in fact avoid the costs of record destruction. Finally, if the records are stored electronically, a longer retention period should result in no additional costs whatsoever." The Commission notes that the Welfare and Institutions Code record retention requirement is only applicable to public social services records. Records required to be held by city police and county sheriff's departments are only subject to the more general Government Code sections 26202 and 34090, which allow counties and cities, respectively, to authorize destruction of records after two years.

Statutes 1997, chapter 842 added the records retention requirements to Penal Code sections 11169 and 11170, resulting in a longer records retention period than otherwise required by prior law; thus mandating a higher level of service. Therefore, the Commission finds that Penal Code section 11169, subdivision (c) mandates a new program or higher level of service, for the following:

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 8 years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 7 years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.

Issue 3: Do the test claim statutes found to mandate a new program or higher level of service also impose costs mandated by the state pursuant to Government Code section 17514?

Reimbursement under article XIII B, section 6 is required only if any new program or higher level of service is also found to impose "costs mandated by the state." Government Code section 17514 defines "costs mandated by the state" as any *increased* cost a local agency is required to incur as a result of a statute or executive order that mandates a new program or higher level of service. The claimant alleges costs in excess of $200, the minimum standard at the time of filing the test claim, pursuant to Government Code section 17564.

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[64] DSS also cites the record retention requirement for juvenile courts (Welf. & Inst. Code, § 826), but it is irrelevant to the test claim allegations which address the records of the investigating agency, not those of the courts.

The only Government Code section 17556 exception that may apply to this test claim with respect to counties is subdivision (e), which provides, that "[t]he commission shall not find costs mandated by the state," if:

> …
>
> (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate.

Both DSS and DOF's December 10, 2001 comments assert that there are state funds available that can be used for new state-mandated child abuse reporting-related activities. However, neither letter was specific in stating what funds were available for the activities.

On May 9, 2007, Commission staff requested that the state agencies provide additional information in this regard, to "identify what funds have been appropriated and allocated to each county for child abuse and neglect reporting and investigation services." On July 20, 2007, DOF filed a response to the request, stating that:

> Counties receive allocations from: 1) Title IV-E federal funds, 2) Temporary Assistance for Needy Families (TANF) block grants, 3) Title XIX Funds, 4) Title XX Funds, 5) Title IV-B Funds, and 6) the General Fund. Funds are appropriated in the annual Budget Act under Item 5180-151-0001. Additionally, transfer authority exists in other budget items that may be used for activities associated with ICAN. Attached for your reference is a compact disc (CD) containing the Budget Act appropriations (Item 5180-151-0001) for fiscal years 1999-2000 through 2006-2007. The sections contain the funds appropriated for Department of Social Services' local assistance programs. Please note that these appropriations do not specify the multiple programs or specific activities that may be funded with the appropriation.
>
> The following describes the purpose of the various funds allocated to the counties.
>
> - General Fund appropriations are used to match Title IV-E funds based on the 70/30 (state/county) share of nonfederal funds. Title IV-E funds and General Fund appropriations are also used to provide "augmentation funds" to counties beyond the predetermined formulas based on caseload. Augmentation funding occurs when a county has spent its share and additional money is needed to support County Welfare Services (CWS) programs.
> - TANF funds and county funds pay for emergency assistance, including investigation and crisis resolution activities performed by social workers.
> - Title IV-B funds are used to provide services and support to preserve families, protect children, and prevent child abuse and neglect.
> - Title IV-E funds can be used for case management and emergency assistance activities as well as training and professional development of a child welfare workforce. These funds are budgeted based on a county welfare department's

caseload and the number of social worker staff and clerical staff, using the specific county's salaries, benefits, and associated overhead costs.

- Title XIX funds are used for medical care assistance of CWS programs.
- Title XX funds are used to provide for more flexibility in the delivery of child welfare services. These funds are not used for medical care or employee wages.

DOF's CD also includes copies of the DSS County Fiscal Letters from 1999-2000 through 2006-2007, as well as a table summarizing county welfare funding for those fiscal years.

Despite all of the documentation provided, there is no evidence in the record to demonstrate that the mandated activities have been offset or funded by the state or federal government in a manner and amount "sufficient to fund the cost of the state mandate." On the contrary, Welfare and Institutions Code section 10101 indicates that "the state's share of the costs of the child welfare program shall be 70 percent of the actual nonfederal expenditures for the program or the amount appropriated by the Legislature for that purpose, whichever is less." Conversely, counties must have a share of costs for child welfare services of at least 30 percent of the nonfederal expenditures. Even the augmentation funds are only available, according to DOF's letter, "when a county has spent *its share* and additional money is needed." In addition, the funding information is limited to county welfare departments and does not include costs incurred by local law enforcement, when they perform the mandated activities identified.

DOF's December 10, 2001 comments cite the *County of Fresno, supra,* 53 Cal.3d. at page 487, to conclude that because test claim activities are jointly funded, "the test claim legislation is not subject to state subvention." The *County of Fresno* decision addressed a challenge to the constitutionality of Government Code section 17556, subdivision (d), which provides an exception to a finding of costs mandated by the state when the local government may pay for the new activities through service charges, fees, or assessments. In determining that the limit expressed by subdivision (d) was constitutional, the California Supreme Court stated that "the Constitution requires reimbursement only for those expenses that are recoverable solely from taxes." However, contrary to DOF's suggestion, the *County of Fresno* decision does not apply as this test claim does not have facts addressing available fees, service charges, or assessments for mandatory child abuse reporting.

Government Code section 17556, subdivision (e) requires that there must be "no net costs," or appropriated funds must be "*specifically intended* to fund the costs of the state mandate in an *amount sufficient* to fund the cost of the state mandate." To interpret the law as the December 10, 2001 state agency comments urge would render much of the language of Government Code section 17556, subdivision (e) meaningless. The Commission finds that section 17556, subdivision (e) does not apply to disallow a finding of costs mandated by the state, but that all claims for reimbursement for the approved activities must be offset by any program funds already received and applied to the program from non-local sources. There is no evidence that the counties are required to use the funds identified by DOF for the expenses of the mandated activities.

Thus, for the activities listed in the conclusion below, the Commission finds that the new program or higher level of service also imposes costs mandated by the state within the meaning

of Government Code section 17514, and none of the exceptions of Government Code section 17556 apply.

CONCLUSION

The Commission concludes that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

Distributing the Suspected Child Abuse Report Form:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)[65]

Reporting Between Local Departments
Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)[66]

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the

[65] As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958.

[66] As added by Statutes 2000, chapter 916, operative January 1, 2001.

responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)[67]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[68]

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

  This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)[69]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[70]

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[67] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[68] *Ibid.*

[69] *Ibid.*

[70] *Ibid.*

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

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)[71]
- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)[72]
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)[73]

Receipt of Cross-Reports by District Attorney's Office:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subds. (h) and (i), now subds. (j) and (k).)[74]

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[71] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[72] *Ibid.*

[73] *Ibid.*

[74] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

Reporting to Licensing Agencies:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

  As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)[75]

Additional Cross-Reporting in Cases of Child Death:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[76]

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[77]
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[78]
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[79]

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[75] As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

[76] As amended by Statutes 1999, chapter 1012, operative January 1, 2000. This code section has since been renumbered as Penal Code section 11174.34, without amendment, by Statutes 2004, chapter 842.

[77] *Ibid.*

[78] *Ibid.*

[79] *Ibid.*

Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [80]
- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [81]

Notifications Following Reports to the Child Abuse Central Index

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)[82]
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)[83]

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[80] Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Regulation as filed and operative July 17, 1998.

[81] *Ibid.*

[82] As amended by Statutes 1997, chapter 842, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

[83] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986,

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)[84]

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependant children. The notification shall include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)[85]

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).)[86]

Any city or county law enforcement agency, county probation department, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

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chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996, chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

[84] *Ibid.*

[85] As amended by Statutes 1997, chapter 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. This subdivision was renumbered by Statutes 2004, chapter 842.

[86] *Ibid.*

Record Retention

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 8 years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[87]

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of 7 years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[88]

The Commission concludes that any test claim statutes, executive orders and allegations not specifically approved above, do not mandate a new program or higher level of service, or impose costs mandated by the state under article XIII B, section 6.

[87] As amended by Statutes 1997, chapter 842.

[88] *Ibid.*

STATE OF CALIFORNIA
COMMISSION ON STATE MANDATES
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SACRAMENTO, CA 95814
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December 16, 2013

Mr. Ed Jewik
County of Los Angeles,
Auditor-Controller's Office
500 West Temple Street, Room 603
Los Angeles, CA 90012-2766

And Affected State Agencies and Interested Parties (See Mailing List)

RE: Statement of Decision and Parameters and Guidelines
Interagency Child Abuse and Neglect Investigation Reports, 00-TC-22
Penal Code Sections 11165. 9 et al.
County of Los Angeles, Claimant

Dear Mr. Jewik:

On December 6, 2013, the Commission on State Mandates adopted the statement of decision and parameters and guidelines on the above-entitled matter.

Please contact Heidi Palchik at (916) 323-3562 if you have any questions.

Sincerely,

Heather Halsey
Executive Director

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES: Penal Code Sections 11165.9, 11166,11166.2, 11166.9,[1] 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916 California Code of Regulations, Title 11, Section 903 (Register 98, No. 29)[2] "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91) Period of reimbursement begins July 1, 1999, or later for specified activities added by subsequent statutes. Reimbursement ends for specified activities on January 1, 2012.	Case No.: 00-TC-22 *Interagency Child Abuse and Neglect Investigation Reports* STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7 (*Adopted December 6, 2013*) (*Served December 16, 2013*)

STATEMENT OF DECISION

The Commission on State Mandates (Commission) adopted this statement of decision and parameters and guidelines during a regularly scheduled hearing on December 6, 2013.

[1] Renumbered at 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.

Ed Jewik appeared on behalf of the claimant, the County of Los Angeles. Michael Byrne and Kathleen Lynch appeared on behalf of the Department of Finance.

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the parameters and guidelines and statement of decision by a vote of 7-0.

I. SUMMARY OF THE MANDATE

These proposed parameters and guidelines pertain to the *Interagency Child Abuse and Neglect Investigation Reports* (ICAN) test claim, 00-TC-22, adopted December 6, 2007. Based on the filing date of the test claim, the period of reimbursement begins on July 1, 1999, or later for specified activities added by subsequent statutes. Some of the activities end as of January 1, 2012, due to a subsequent change in law.

The test claim addresses amendments to the Child Abuse and Neglect Reporting Act (CANRA). The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The Commission found that Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, and 11170, as added or amended by Statutes 1977, chapter 958, Statutes 1980, chapter 1071, Statutes 1981, chapter 435, Statutes 1982, chapters 162 and 905, Statutes 1984, chapters 1423 and 1613, Statutes 1985, chapter 1598, Statutes 1986, chapters 1289 and 1496, Statutes 1987, chapters 82, 531 and 1459, Statutes 1988, chapters 269, 1497 and 1580, Statutes 1989, chapter 153, Statutes 1990, chapters 650, 1330, 1363 and 1603, Statutes 1992, chapters 163, 459 and 1338, Statutes 1993, chapters 219 and 510, Statutes 1996, chapters 1080 and 1081, Statutes 1997, chapters 842, 843 and 844, Statutes 1999, chapters 475 and 1012, and Statutes 2000, chapter 916; and executive orders California Code of Regulations, title 11, section 903 as added by Register 98, No. 29, and "Child Abuse Investigation Report" Form SS 8583, mandate new programs or higher levels of service within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for cities and counties for the following specific new activities:

Distributing the Suspected Child Abuse Report Form:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Distribute the child abuse reporting form adopted by the Department of Justice (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters. (Pen. Code, § 11168, formerly § 11161.7.)[3]

[3] As added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916. Derived from former Penal Code section 11161.7, as amended by Statutes 1977, chapter 958.

Reporting Between Local Departments

Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect. (Pen. Code, § 11165.9.)[4]

Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

A county probation department shall:

- Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (h), now subd. (j).)[5]
- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[6]

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[4] As added by Statutes 2000, chapter 916, operative January 1, 2001.

[5] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

[6] *Ibid.*

A county welfare department shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

  This activity does not include making an initial report of child abuse and neglect from a county welfare department to the law enforcement agency having jurisdiction over the case, which was required under prior law to be made "without delay." (Pen. Code, § 11166, subd. (h), now subd. (j).)[7]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under this subdivision.

  As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (h), now subd. (j).)[8]

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

A city or county law enforcement agency shall:

- Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2, subdivision (b), which shall be reported only to the county welfare department. (Pen. Code, § 11166, subd. (i), now subd. (k).)[9]

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[7] *Ibid.*

[8] *Ibid.*

[9] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

- Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse. (Pen. Code, § 11166, subd. (i), now subd. (k).)[10]

- Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under this subdivision.

  As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166, subd. (i), now subd. (k).)[11]

Receipt of Cross-Reports by District Attorney's Office:

A district attorney's office shall:

- Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2, subdivision (b). (Pen. Code, § 11166, subds. (h) and (i), now subds. (j) and (k).)[12]

Reporting to Licensing Agencies:

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person. The agency shall also send, fax, or electronically transmit a written report thereof within 36 hours of receiving the information concerning the

[10] *Ibid.*

[11] *Ibid.*

[12] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 905, Statutes 1984, chapter 1423, Statutes 1986, chapter 1289, Statutes 1987, chapter 1459, Statutes 1988, chapters 269 and 1580, Statutes 1990, chapter 1603, Statutes 1992, chapter 459, Statutes 1993, chapter 510, Statutes 1996, chapters 1080 and 1081, and Statutes 2000, chapter 916.

incident to any agency to which it is required to make a telephone report under this subdivision. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours. (Pen. Code, § 11166.2.)[13]

Additional Cross-Reporting in Cases of Child Death:

A city or county law enforcement agency shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[14]

A county welfare department shall:

- Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement. (Pen. Code, § 11166.9, subd. (k), now § 11174.34, subd. (k).)[15]
- Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[16]
- Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect. (Pen. Code, § 11166.9, subd. (l), now § 11174.34, subd. (l).)[17]

Investigation of Suspected Child Abuse, and Reporting to and from the State Department of Justice

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the

[13] As added by Statutes 1985, chapter 1598 and amended by Statutes 1987, chapter 531; Statutes 1988, chapter 269; Statutes 1990, chapter 650; and Statutes 2000, chapter 916.

[14] As amended by Statutes 1999, chapter 1012, operative January 1, 2000. This code section has since been renumbered as Penal Code section 11174.34, without amendment, by Statutes 2004, chapter 842.

[15] *Ibid.*

[16] *Ibid.*

[17] *Ibid.*

state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [18]

- Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [19]

Notifications Following Reports to the Child Abuse Central Index

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:

- Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice. (Pen. Code, § 11169, subd. (b).)[20]
- Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect. (Pen. Code, § 11170, subd. (b)(1).)[21]

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[18] Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Regulation as added by Register 98, No. 29.

[19] *Ibid.*

[20] As amended by Statutes 1997, chapter 842, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. The potential reimbursement period for this activity begins no earlier than January 1, 2001—the operative date of Statutes 2000, chapter 916.

[21] As added by Statutes 1980, chapter 1071; amended by Statutes 1981, chapter 435, Statutes 1982, chapter 162, Statutes 1984, chapter 1613, Statutes 1985, chapter 1598, Statutes 1986, chapter 1496, Statutes 1987, chapter 82, Statutes 1989, chapter 153, Statutes 1990, chapters 1330 and 1363, Statutes 1992, chapters 163 and 1338, Statutes 1993, chapter 219, Statutes 1996,

- Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter. (Pen. Code, § 11170, subd. (b)(2).)[22]

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report. (Pen. Code, § 11170, subd. (b)(5), now subd. (b)(6).)[23]

Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:

- Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).) [24]

Any city or county law enforcement agency, county probation department, or county welfare department shall:

- Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement. (Pen. Code, § 11170, subd. (c).)

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chapter 1081, Statutes 1997, chapters 842, 843, and 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916.

[22] *Ibid.*

[23] As amended by Statutes 1997, chapter 844, Statutes 1999, chapter 475, and Statutes 2000, chapter 916. This subdivision was renumbered by Statutes 2004, chapter 842.

[24] *Ibid.*

Record Retention

Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).)[25]

A county welfare department shall:

- Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years. (Pen. Code, § 11169, subd. (c).) [26]

The Commission found that requirements imposed on individuals, termed "mandated reporters," are not unique to government, but rather are generally applicable to all persons described in the statute. Mandated reporters, including physicians, teachers, social workers, law enforcement personnel, and members of a number of other professions, are required to report to "an agency specified in section 11165.9," whenever the mandated reporter knows or reasonably suspects that a child has been the victim of abuse or severe neglect.[27] These requirements are imposed upon individuals by virtue of their vocation and professional training, irrespective of whether they are employed by local government. Therefore, as discussed in the test claim statement of decision, those requirements do not constitute a state-mandated new program or higher level of service.[28] Additionally, some duties found in the test claim statutes are not new, or are otherwise excluded from reimbursement, pursuant to the Commission's findings in the test claim statement of

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[25] As amended by Statutes 1997, chapter 842.

[26] *Ibid.*

[27] Penal Code section 11166(a) (Added by Stats. 1980, ch. 1071. Amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, ch. 269; Stats. 1988, ch. 1580; Stats. 1990, ch. 1603 (SB2669); Stats. 1992, ch. 459 (SB1695); Stats. 1993, ch. 510 (SB665); Stats. 1996, ch. 1080 (AB295); Stats. 1996, ch. 1081 (AB3354); Stats. 2000, ch. 916 (AB1241); Stats. 2001, ch. 133 (AB102); Stats. 2002, ch. 936 (AB299); Stats. 2004, ch. 823 (AB20); Stats. 2004, ch. 842 (SB1313); Stats. 2005, ch. 42 (AB299); Stats. 2005, ch. 713 (AB776); Stats. 2006, ch. 701 (AB525); Stats. 2007, ch. 393 (AB673); Stats. 2010, ch. 123 (AB2380); Stats. 2012, ch. 728 (SB71); Stats. 2012, ch. 517 (AB1713); Stats. 2012, ch. 521 (AB1817)).

[28] See *County of Los Angeles v. State* (1987) 43 Cal.3d 46, at p. 56.

decision. Furthermore, maintaining the Child Abuse Central Index (CACI), and other duties imposed upon the Department of Justice, are not reimbursable activities because they affect state government, rather than local government.

But the duties imposed on city and county law enforcement agencies, county welfare departments, and county probation departments, where authorized, to receive reports from mandated reporters of suspected child abuse; to refer those reports to the correct agency when the recipient agency lacks jurisdiction; to cross-report to other local agencies with concurrent jurisdiction and to the district attorneys' offices; to report to licensing agencies; to make additional reports in the case of a child's death from abuse or neglect; to distribute the standardized forms to mandated reporters; to investigate reports of suspected child abuse to determine whether to report to the Department of Justice; to notify suspected abusers of listing in the Child Abuse Central Index; and to retain records, as specified, *are* unique to local government, and were determined to constitute a reimbursable state-mandated program pursuant to article XIII B, section 6 of the California Constitution. A small number of activities were also approved for county licensing agencies and district attorneys' offices, as provided.

II. PROCEDURAL HISTORY

The test claim was filed on June 29, 2001, by the County of Los Angeles (claimant), and was partially approved by the Commission on December 6, 2007, by a vote of 7 to 0.[29]

The adopted statement of decision was issued December 19, 2007, with instructions for the claimant to file proposed parameters and guidelines within 30 days. The claimant submitted proposed parameters and guidelines on January 14, 2008. On December 2, 2008, the claimant requested a prehearing conference on the draft parameters and guidelines. Pursuant to the prehearing on December 11, 2008, the parties agreed that they would develop a reasonable reimbursement methodology (RRM) and submit the proposal to the Commission by April 1, 2009. On March 10, 2009, the claimant submitted a request for a second prehearing. Pursuant to the second prehearing, Commission staff issued proposed schedules for the parties resulting in a tentative hearing date between September 2009 and January 2010. When the claimant failed to submit the proposed RRMs for addition to the parameters and guidelines within the proposed schedules, Commission staff warned, in a letter dated August 19, 2009, that "if a proposed reimbursement methodology is not submitted by September 1, 2009," the Commission would proceed in adopting an actual cost parameters and guidelines at the December 2009 hearing. The claimant requested a third prehearing, which was set for October 29, 2009. At the third prehearing, it was determined that the initial proposed parameters and guidelines did not describe the reimbursable activities consistently with the surveys that were being circulated to evaluate costs and form the proposed unit rate RRMs. As a result, the claimant submitted revised proposed parameters and guidelines, on January 28, 2010, attempting to describe the reimbursable activities more in line with the information requested in the surveys.

On March 11, 2010, the Department of Social Services (CDSS) requested an extension of time to file comments on the revised proposed parameters and guidelines. On March 12, 2010, the State Controller's Office (SCO) requested an extension of time to file comments on the revised proposed parameters and guidelines. On March 18, 2010, CDSS submitted written comments on

[29] Exhibit A, Test Claim Statement of Decision, at pp. 1-2; 21-38.

the revised proposed parameters and guidelines.[30] On March 30, 2010 the Department of Finance (DOF) submitted written comments on the revised proposed parameters and guidelines.[31] On April 1, 2010, SCO submitted written comments on the revised proposed parameters and guidelines.[32] On May 18, 2010, the claimant submitted rebuttal comments and a second revised proposed parameters and guidelines.[33]

On March 12, 2013, Commission staff issued a draft proposed statement of decision and parameters and guidelines.[34] On March 20, 2013, the claimant requested an extension of time to file comments, from April 2, 2013 to May 2, 2013, and a postponement of the hearing date from April 19, 2013 to May 24, 2013. The request for extension and postponement was granted for good cause. On March 27, 2013 the SCO filed comments on the draft proposed statement of decision and parameters and guidelines.[35] On April 17, 2013, the claimant filed comments on the draft proposed statement of decision and parameters and guidelines.[36] On April 19, 2013, DOF filed a request for extension and postponement, which was granted for good cause on April 22, 2013, extending time to file comments until June 7, 2013, and setting the matter for hearing on July 26, 2013.

On June 7, 2013, DOF submitted comments on the draft proposed statement of decision, suggesting that Proposition 30, adopted by the voters in 2012, might have an impact on the Commission's findings regarding costs mandated by the state.[37] On June 10, 2013, CDSS submitted comments on the draft proposed statement of decision, requesting that the Commission consider the potential impact of Proposition 30 and the 2011 Realignment legislation.[38]

On June 14, 2013, Commission staff issued a request for comments and additional briefing addressing the 2011 Realignment Legislation and Proposition 30, and the possible impacts on existing public safety-related mandates, such as the *ICAN* program.[39] On July 8, 2013, DOF

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[30] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines.

[31] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines.

[32] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines.

[33] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

[34] Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines.

[35] Exhibit J, SCO Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[36] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[37] Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[38] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[39] Exhibit N, Commission Request for Comments on New Substantive Issue.

requested an extension of time to file comments and postponement of the hearing to the December 6, 2013 hearing, which was granted for good cause.[40] The parties and interested parties submitted comments in response to Commission staff's request on September 3 and 5, 2013.[41, 42,43]

III. POSITION OF THE PARTIES

A. Claimant's Position and Proposed Parameters and Guidelines

The claimant's revised proposed parameters and guidelines offered a combination of actual cost reimbursement for some activities and standard times-based RRMs for others. In response to agency comments, the claimant submitted rebuttal comments and a *second revised* proposed parameters and guidelines, which introduced a "streamlined three-tiered classification of required investigations,"[44] but otherwise made no changes to the prior revised proposed parameters and guidelines. For that reason, both the revised proposed parameters and guidelines and the second revised proposed parameters and guidelines are analyzed below.

The claimant proposes actual cost reimbursement for most activities expressly approved in the statement of decision, and most activities alleged to be reasonably necessary to complete those activities, including a number of case-specific investigative activities and costs, such as polygraph testing, DNA testing, medical examinations, and other evidence-gathering activities. In addition, the claimant proposes standard time RRMs for the following repetitive activities:

- For law enforcement to complete an investigation of suspected child abuse to determine whether a report is unfounded, substantiated or inconclusive: multiple standard time RRMs are proposed by the claimant based upon the level of investigation required in each case;[45] and
- For county welfare departments to complete certain reports and comply with specified notice requirements.[46]

The activities proposed for reimbursement by the claimant are based on declarations in the record detailing the procedures that Los Angeles County Sheriff's Department employs to investigate reports of suspected child abuse. The standard times were developed on the basis of survey information collected from Los Angeles County Sheriff's Department personnel, and

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[40] Exhibit O, DOF Request for Extension and Postponement.

[41] Exhibit P, CSAC Response to Commission Request for Comments.

[42] Exhibit Q, County of LA Response to Commission Request for Comments.

[43] Exhibit R, DOF Response to Commission Request for Comments.

[44] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 6.

[45] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 14-18.

[46] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

provide reimbursement for repetitive activities conducted by law enforcement agencies when inquiring into reports of suspected child abuse. Standard time RRMs are proposed for three levels of investigations, based on the progress of the investigation, Level 1 being the lowest level.

In cases in which the report is facially inaccurate, or where a preliminary investigation results in a finding that no abuse has occurred, standard times are proposed for the recordkeeping and investigative activities necessary to receive and track the report, and to decide not to forward the report to DOJ; these cases are described as levels 1 and 2, and include receiving and reviewing the initial report, and, where necessary, tasking a patrol officer to conduct interviews and preliminary investigation, concluding with closure of the case, which includes supervisory review.[47] Cases in which some evidence is adduced that necessitates further investigation are categorized as level 3 investigations. Level 3 includes follow-up interviews conducted by a "Child abuse investigator," conducting a background check on the suspect(s), conferring with social services, and writing additional reports, including the CACI report required for DOJ.[48] The claimant proposes applying one of the standard times to each category of case, as reported by each eligible claimant, and multiplying the standard times by the hourly pay rates for each law enforcement agency.

The standard times RRMs proposed for county welfare agencies to prepare and submit certain reports and satisfy certain notice requirements were developed on the basis of information from CDSS detailing the procedures required of individual county welfare agencies, and surveys of eligible agencies in Los Angeles County taken to determine how much time is spent on each activity. The standard times are proposed for the completion of the Child Abuse Summary Report form, the Suspected Child Abuse Report form, the Notice of Child Abuse Central Index Listing form, filing copies of the forms, and responding to Department of Justice requests. The standard times are proposed to be applied to the number of these activities completed, multiplied by the hourly pay rates for eligible county welfare departments. The proposed RRMs are silent regarding reimbursement for probation departments that may perform some of the activities proposed for the RRMs.

In response to the draft proposed statement of decision issued March 12, 2013, the claimant submitted rebuttal comments and declarations in support. The claimant continues to stress that the scope of investigation for which reimbursement is required includes regulations put in place by DOJ *after the test claim decision*, which require a full investigation, including gathering and preserving evidence. The claimant argues that these activities should therefore be reimbursable. In the additional declarations submitted by the claimant, each declarant expressed a belief that *all investigative activities and steps necessary to complete an investigation* must be reimbursed.[49] In addition, the claimant continues to argue for reimbursement for annual training of "ICAN

[47] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 15-16.

[48] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

[49] Exhibit K, Claimant's Comments on Draft Proposed Parameters and Guidelines.

staff" and reimbursement for developing and updating software and computer systems to track and process child abuse reports.[50]

In response to Commission staff's request for comments on the realignment issue, the claimant argued that "the ICAN statutes are not funded by the 2011 Realignment Legislation" and therefore article XIII, section 36 had no effect on mandate reimbursement for the ICAN activities.[51]

B. CDSS Position

CDSS urges the Commission to reject claimant's proposed parameters and guidelines, including the proposed law enforcement RRM, "because the activities described in it are not related to or required by CANRA." CDSS argues at length that CANRA does not give rise to any affirmative duty to investigate child abuse, and that in any event the investigative activities called for in the claimant's revised proposed parameters and guidelines reach deep into the realm of criminal investigative activities. CDSS argues that local law enforcement has a responsibility to investigate suspected child abuse, but that responsibility is not grounded in the provisions of CANRA. CDSS does not discuss the county welfare standard times and the activities involved in its comments, addressing only the activities and proposed standard times for law enforcement.[52]

On June 10, 2013, CDSS filed comments on the draft staff analysis, in which CDSS concludes that the draft parameters and guidelines "appear appropriate and reasonable, and the California Department of Social Services supports them." With respect to offsetting revenues, CDSS asserts that counties receive "significant state funding for the activities of social workers," and that a 1991-1992 realignment of Child Welfare Services Programs (AB 948) constitutes a potential offset. CDSS also declares that "[w]e also would expect the Commission to consider the implications of the [2011] realignment agreements' statutory and constitutional changes in any reimbursable cost estimates beyond 2011."[53]

C. DOF Position

DOF opposes the adoption of the claimant's revised proposed parameters and guidelines on the ground that "the proposed RRM inappropriately includes the totality of its law enforcement response to reports of child abuse, and all activities leading up to a full criminal prosecution." DOF argues that "the activities in levels 3, 4, and 5 are not requirements of CANRA but a more extensive investigation needed for the criminal justice system to apprehend and prosecute a criminal and therefore should not be reimbursable." DOF urges instead that "only those activities directly related to an investigation conducted to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive, should be reimbursable."[54]

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[50] *Ibid.*

[51] Exhibit Q, Claimant's Response to Commission Request for Comments.

[52] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 1.

[53] Exhibit M, CDSS Comments on Draft Proposed Parameters and Guidelines.

[54] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 1.

On June 7, 2013, DOF submitted comments on the draft proposed parameters and guidelines, stating, "[g]enerally we have no concerns with the reimbursable activities as they appear to be consistent with the statement of decision." However, DOF did suggest that the 2011 realignment would impact not only the scope of costs mandated by the state, but the extent to which the activities themselves are mandated.[55]

DOF responded to Commission staff's request for comments on the realignment issue, concluding, "[a]fter deliberating the questions, as well as the ICAN activities[,]" that "the approved activities under the ICAN statutes are reimbursable under the law."[56] DOF stated that it "does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government," and therefore article XIII, section 36 is not applicable to the ICAN activities.[57]

D. SCO Position

The SCO states that "the activities specified in Section IV B [Reimbursable Activities] do not clearly identify the mandated activities in the Statement of Decision adopted by the Commission on December 19, 2007." SCO requests that the activities to which the standard time RRMs will apply be correlated to the reimbursable activities specified in the statement of decision. SCO also suggests that the activities should be segregated between one-time and on-going activities. And, SCO recommends that only an RRM rate or actual cost methodology be applied to each activity, not "a combination of actual cost and or standard cost methodologies," as proposed in the claimant's revised proposed parameters and guidelines.[58] On March 27, 2013, the SCO submitted comments on the draft proposed statement of decision, in which it recommended "no changes."[59]

IV. COMMISSION FINDINGS

Commission staff has reviewed the claimant's proposed parameters and guidelines and comments received. Non-substantive, technical changes, for purposes of clarification, consistency, and conformity to the statement of decision and statutory language have been made, and are not addressed in this analysis. The following analysis addresses only substantive changes to the activities approved in the statement of decision, and to the claimant's proposed parameters and guidelines, and incorporates changes to the parameters and guidelines proposed by the parties, where appropriate. The analysis also addresses whether the evidence in the record supports the adoption of the proposed RRMs.

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[55] Exhibit L, DOF Comments on Draft Proposed Parameters and Guidelines.

[56] Exhibit R, DOF Response to Commission Request for Comments, at pp. 1-2.

[57] *Ibid.*

[58] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at pp. 1-2.

[59] Exhibit J, SCO Comments on Draft Proposed Statement of Decision.

A. Substantive Changes in Law Affecting the Period of Reimbursement for Some Activities (Section III. of Proposed Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later, as specified, for statutes effective after July 1, 1999.

Here, the period of reimbursement must also take account of the subsequent amendments made to the test claim statutes that ended, or limited, some of the reimbursable activities. Statutes 2011, chapter 468 (AB 717) amended Penal Code section 11169 to provide, in pertinent part:

> (a) An agency specified in Section 11165.9 shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect that is *determined to be substantiated*, other than cases coming within subdivision (b) of Section 11165.2. An agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is *substantiated*, as defined in Section 11165.12. If a report has previously been filed which subsequently proves to be not substantiated, the Department of Justice shall be notified in writing of that fact and shall not retain the report. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. An agency specified in Section 11165.9 receiving a written report from another agency specified in Section 11165.9 shall not send that report to the Department of Justice.
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> (b) On and after January 1, 2012, a police department or sheriff's department specified in Section 11165.9 shall no longer forward to the Department of Justice a report in writing of any case it investigates of known or suspected child abuse or severe neglect.
>
> (c) At the time an agency specified in Section 11165.9 forwards a report in writing to the Department of Justice pursuant to subdivision (a), the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI).The notice required by this section shall be in a form approved by the Department of Justice. The requirements of this subdivision shall apply with respect to reports forwarded to the department on or after the date on which this subdivision becomes operative.[60]

Prior to the 2011 amendment, this section required agencies specified in section 11165.9[61] to forward to DOJ, after investigation, reports of suspected child abuse or neglect that were

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[60] Penal Code section 11169 (Stats. 2011, ch. 468 (AB 717)) [emphasis added].

[61] Penal Code section 11165.9 lists the agencies to which the remaining sections of the Child Abuse and Neglect Reporting Act apply: city and county police and sheriff's departments, except school district police or security departments; county welfare departments; and county probation

determined to be "not unfounded."[62] By changing the requirement from those cases that were "not unfounded," to only those that are "substantiated," the amended section now excludes an "inconclusive" case, meaning that forwarding to DOJ "inconclusive" reports of suspected child abuse or neglect is no longer reimbursable as of the effective date of the amendment, January 1, 2012.[63]

The new section also provides that law enforcement agencies "shall no longer" forward reports of suspected child abuse to DOJ, even if those reports are substantiated. Therefore, for law enforcement agencies only, reimbursement for forwarding reports of suspected child abuse to DOJ is no longer mandated as of January 1, 2012. This change was intended, in part, to provide cost savings to the state by limiting the mandate, including ending reimbursement for all law enforcement investigations required to satisfy the reporting requirements.[64] However, AB 717 did not change any other statutory or common law requirements imposed upon police officers, as mandated reporters, to investigate child abuse pursuant to Penal Code section 11166. The Commission, in its statement of decision on the test claim, specifically found that section 11166 did not impose a reimbursable mandate on local government since the duty of a mandated reporter is not unique to government.[65] Therefore, beginning January 1, 2012, for law enforcement only, the activity of investigating child abuse, for purposes of preparing the report to DOJ, is no longer a reimbursable activity.

Note also that subdivision (c) requires that "At the time an agency specified in Section 11165.9 forwards a report [to DOJ]…the agency shall also notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index (CACI)." Because this notice requirement is triggered by the report forwarded to DOJ, and law enforcement agencies are no longer required to forward reports to DOJ pursuant to section 11169(b), law enforcement agencies are also no longer are required to notify the suspected child abuser that he or she has been listed in CACI, at the time a report is forwarded. And, because

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departments where designated by the county to receive reports of suspected child abuse from mandated reporters. (Stats. 2000, ch. 916).

[62] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Code of Regulations, Title 11, section 903 (Register 98, No. 29); "Child Abuse Investigation Report" Form SS 8583.

[63] Penal Code section 11169 (As amended by Stats. 2011, ch. 468 (AB 717)).

[64] See Exhibit X, AB 717 Senate Committee Analysis ["By deleting the requirement to report inconclusive reports, as well as limiting CACI reporting agencies to child welfare and probation departments, the provisions of this bill will result in future state-reimbursable cost savings due to reduced mandated reporting workload on local reporting agencies"].

[65] See e.g. *Alejo v. City of Alhambra*, 75 Cal.App.4th 1180, addressing the duty of a law enforcement officer, as a mandated reporter, to investigate alleged child abuse reported to the officer; see also 11165.14, addressing the duty of law enforcement to investigate a child abuse complaint filed by a parent or guardian of a pupil with a school or an agency specified in Section 11165.9 against a school employee or other person that commits an act of child abuse against a pupil at a schoolsite. However, these investigative requirements have not been found to impose reimbursable state-mandated programs.

only "substantiated" reports, rather than all reports that are "not unfounded" are now required to be forwarded to DOJ, the requirement for other agencies subject to the mandate to inform the suspected child abuser of the listing in the CACI will arise with diminished frequency. However, a number of other notice requirements approved in the test claim statement of decision remain unaffected by the amendments made by Statutes 2011, chapter 468. The remaining activities relating to notice requirements approved by the Commission arise from section 11170, and are unaffected by the substantive amendments to the test claim statutes; the code section from which these activities arise was not substantively altered by Statutes 2011, chapter 468. Furthermore, these activities are triggered by events other than the initial listing in the CACI or initial forwarding of a report to DOJ, which were substantively altered by Statutes 2011, chapter 468. The remaining notice requirements are therefore included in the parameters and guidelines without further analysis.

Based on the foregoing analysis and discussion, the language of Section III, Period of Reimbursement, reflects the ending of certain activities, as of January 1, 2012. Additionally, for purposes of clarity, activities that are ended by subsequent amendments are specified in Section IV, Reimbursable Activities.

B. Reimbursable Activities (Section IV. of Proposed Parameters and Guidelines)

The majority of reimbursable activities included in the parameters and guidelines are drawn directly from the test claim statement of decision, and are approved without substantial analysis. However, for purposes of clarity and consistency, the parameters and guidelines provide, consistent with Penal Code section 11165.9, that "city and county law enforcement agencies" and "city or county police or sheriff's departments" are used interchangeably throughout the test claim statutes, and this analysis, and are not distinct entities subject to the mandate, as might be inferred from the test claim statement of decision. Additionally, for purposes of clarity and consistency, activities relating to obtaining the original investigative report and drawing independent conclusions, and retaining records of suspected child abuse reports, will be analyzed briefly. And finally, the scope of the activities approved in the test claim statement of decision pertaining to investigations and forwarding reports to DOJ is analyzed at length.

One-Time Activities: Developing Policies and Procedures to Implement the Mandate, Including Due Process Procedures

Government Code section 17557 provides that "[t]he proposed parameters and guidelines may include proposed reimbursable activities that are reasonably necessary for the performance of the state-mandated program."[66] The Commission's regulations provide that parameters and guidelines shall include "a description of the most reasonable methods of complying with the mandate." "'The most reasonable methods of complying with the mandate' are those methods not specified in statute or executive order that are necessary to carry out the mandated program."[67] The claimant has proposed the following reasonably necessary activities:

[66] Government Code section 17557 (as amended by Stats. 2010, ch. 719 § 32 (SB 856) effective October 19, 2010; Stats. 2011, ch. 144 (SB 112)).

[67] Code of Regulations, Title 2, section 1183.1(a)(4) (Register 96, No. 30; Register 2005, No. 36).

1) *Annually, update Departmental policies and procedures necessary to comply with ICAN's requirements.*

2) *Periodically, meet and confer with State and local agencies in coordinating ICAN cross-reporting and collaborative efforts.*

3) *Annually, train ICAN staff in State Department of Justices' [DOJ] ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate participants and instructors for their time in participating in an annual training session and to provide necessary facilities, training materials and audio visual presentations.*

4) *Periodically, to develop, update or obtain computer software and obtain equipment necessary for ICAN cross-reporting and reporting to DOJ.*

5) *Testing and evaluation costs that are incurred when reasonably necessary to make an evidentiary finding. Reimbursement is provided for the costs of tests and evaluations on suspects as well as victims. Victim costs include those incurred for medical exams for sexual assault and/or physical abuse, mental health exams, and, where the victim dies, for autopsies. Suspect costs include those incurred for DNA and polygraph testing. Also included, when reasonably necessary to make an evidentiary finding are the costs of video-taping interviews of victims and suspects.*

6) *Due process costs incurred by law enforcement and county welfare agencies to develop and maintain ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI].*[68]

SCO recommended, in its comments, that the proposed reasonably necessary activities "be delineated between One-time and Ongoing Activities." The Commission agrees; identification of one-time and ongoing activities is a necessary and usual convention of parameters and guidelines, and the parameters and guidelines for this mandated program therefore include such delineation.

Government Code section 17559 provides that a claimant or the state may petition to set aside a Commission decision not supported by substantial evidence. The Commission's regulations provide that hearings need not be conducted according to strict and technical rules of evidence, but that evidence must be "the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs," and that hearsay evidence will usually not be sufficient to support a finding unless admissible over objection in a civil action. The regulations also provide for admission of oral or written testimony, the introduction of exhibits, and taking official notice "in the manner and of such information as is described in Government Code section 11515." Therefore the reasonably necessary activities proposed must be supported by substantial evidence in order to withstand judicial review, and that evidence must include something other than hearsay evidence.

[68] See Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at p. 25.

With respect to activity 1), above, SCO suggested that "Annually updating Departmental policies and procedures," as proposed, should be only reimbursable as a one-time activity. SCO therefore recommended striking the word "annually" above, and instead approving one-time reimbursement to "[d]evelop and establish policies and procedures necessary to comply with ICAN's requirements."[69] DOF, similarly, suggested striking the word "annually" and approving only a one-time reimbursement to "[u]pdate Departmental policies and procedures to comply with ICAN requirements."[70]

The claimant has submitted excerpts from the Los Angeles County Sheriff's Department Child Abuse Protocol, suggesting that the department developed a written policy for child abuse investigations. The claimant has not submitted evidence directly explaining why policy updates are necessary, but it is reasonable to assume, in this limited context, that in implementing the test claim statutes some policies and procedures required updating. Accordingly, the Commission has frequently approved similar policy and procedure updates as a reasonably necessary activity.

However, there is no evidence that compliance with ICAN requirements necessitates *annual* updates to departmental policies and procedures. Since the enactment of the test claim statute in Statutes 2000, chapter 916, very few substantive changes have been made that pertain to the mandated activities approved in the test claim statement of decision, and the claimant has not made any showing that changes to the ICAN requirements are frequent enough or substantial enough to warrant *annual updates* to policies and procedures.[71]

Accordingly, the Commission finds that only a one-time update of policies and procedures for the ongoing activities approved by the Commission is reasonably necessary to carry out the mandate. Reimbursement for a one-time update of policies and procedures is reflected in the parameters and guidelines.

With respect to items 2) through 5), above, the claimant did not submit evidence with its proposed parameters and guidelines to establish that the proposed activities are reasonably necessary to comply with the mandate; only unsupported assertions of necessity are found in the record.[72] Because there was no evidence in the record to support these items, Commission staff recommended in the draft staff analysis that items 2) through 5) be denied.[73] In response to the draft staff analysis, the claimant submitted comments which provide some evidence that some of the activities described in items 3) through 5) might be reasonably necessary to comply with the mandate.

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[69] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

[70] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 2.

[71] See, e.g., Statutes 2011, chapter 468 (AB 717), amending Penal Code section 11169 to provide that only substantiated reports must be forwarded to the DOJ, and not "inconclusive" reports; and to provide that as of January 1, 2012, law enforcement agencies no longer are required to forward reports of suspected child abuse to DOJ.

[72] Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 20-21; 26.

[73] Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at p. 27.

With respect to item 3), proposing annual training of "ICAN staff," the claimant submitted the declaration of Sergeant Daniel Scott, which states that "it is my information and belief that specialized training is necessary to ensure that ICAN's comprehensive child abuse referral assessments, investigations and reports are completed in a timely manner and in accordance with DOJ's requirements." Sergeant Scott further expressed a belief that ICAN training should be performed annually, so that "new ICAN staff can be promptly trained and deployed."[74] In addition, the claimant noted SCO's Comments in April 2010, in which it was recommended that one-time activities include training "in State Department of Justice (DOJ) ICAN requirements."[75] The Commission notes that both DOF and SCO expressed their agreement with the Commission's draft proposed parameters and guidelines, absent any provision for training.[76] However, the Commission has often provided for training with respect to past mandates, and the cross-reporting duties of local agencies, as well as the receipt of mandated reports and forwarding completed reports to DOJ, all may necessitate some amount of training. Therefore, the Commission finds that the recommendation of ICAN training one time per employee required to implement ICAN activities is reasonably necessary to comply with the mandate.

With respect to item 4), "Periodically, to develop, update or obtain computer software and obtain equipment necessary for ICAN cross-reporting and reporting to DOJ," the claimant has submitted the declaration of John E. Langstaff, "a Children Services Administrator II with the Los Angeles County Department of Children and Family Services (DFCS)." Mr. Langstaff declares that "it is his information and belief that ICAN cross-reporting allows written reports transmission by 'fax or electronic transmission' and that electronic transmission includes transmission using computers and specialized software."[77] Mr. Langstaff further declares that fax machines are not reliable, and that the E-SCARS system in Los Angeles County "also has a database to track or produce reports regarding transmission, receipt of the SCAR, agency personnel assigned to investigate, agency findings, comments, report numbers…and many more features." Therefore, Mr. Langstaff declares "that it is my information and belief that ICAN cross-reporting reimbursements should include those for computerized systems which are reasonably necessary in providing child abuse referrals and reports in a timely, reliable, and cost-efficient manner."[78] The Commission notes that in the SCO's comments on the claimant's revised proposed parameters and guidelines, the SCO did not suggest eliminating computer equipment and software entirely, but rather seemed inclined to allow reimbursement to "[d]evelop or procure computer software and equipment necessary for ICAN cross-reporting and reporting to DOJ," with the caveat that such costs be prorated to include "only the costs related to the mandate."[79] The cross-reporting requirements (section 11166), and the requirements to report to DOJ (section 11169) permit, but do not require, electronic transmission. Section 11166

[74] Exhibit K, Claimant Comments on Draft Staff Analysis, at pp. 40-41.

[75] See Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

[76] See Exhibit J, SCO Comments on Draft Proposed Parameters and Guidelines; Exhibit L, DOF Comments on Draft Proposed Parameters and Guidelines.

[77] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 18.

[78] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 51.

[79] See Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

requires cross-reporting by phone, fax, *or* electronic transmission, and section 11169 provides for reporting to DOJ "in a form approved by the Department of Justice and *may be sent by fax or electronic transmission.*" Electronic transmission is an option available, and according to the County of Los Angeles a more reliable option, but it is not required. Moreover, the current form SS (or BCIA) 8583 is available from the DOJ's website in "pdf" format with electronic fields that can be filled and printed, or sent via email.[80] The Commission takes official notice that no specialized software or computer systems are required to access and utilize these forms.[81] Therefore, developing or obtaining software or specialized computer systems is not reasonably necessary to comply with the mandate. Finally, as the declaration of Mr. Langstaff indicates, the software utilized by the County of Los Angeles has many additional features that are not required to comply with the mandate, including, for example, tracking agency personnel assigned to investigate and District Attorney staff assigned, and indexing court case numbers.[82] The County's chosen method to implement the mandate exceeds the mandate, based on the description given by Mr. Langstaff. Therefore, the Commission finds that item 4) is not reasonably necessary to implement the mandate.[83]

With respect to item 5), "Testing and evaluation costs that are incurred when reasonably necessary to make an evidentiary finding," the claimant continues to stress that tests and evaluations, and other types of evidence-gathering, are required to complete an "active investigation." The claimant relies in part on the definition of "active investigation" in Code of Regulations, title 11, section 901, which was amended after the test claim was filed, and which the Commission found, in the test claim decision, did not impose any mandated activities or costs.[84] The claimant asserts, mistakenly, that section 901 was approved for reimbursement.[85] The claimant also points to the SCO's comments on the Revised Proposed Parameters and Guidelines, in which the SCO recommended reimbursement to "gather and evaluate evidence when reasonably necessary to make evidentiary findings on suspects and victims…"[86] However,

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[80] Exhibit X, Form BCIA 8583 (Revised 03/08).

[81] Code of Regulations, title 2, section 1187.5 ["Official notice may be taken in the manner and of such information as is described in Government Code Section 11515."]; Government Code section 11515 (Stats. 1945, ch. 867) ["In reaching a decision official notice may be taken, either before or after submission of the case for decision, of any generally accepted technical or scientific matter within the agency's special field, and of any fact which may be judicially noticed by the courts of this State."]; Evidence Code section 451(f) (Stats. 1986, ch. 248) ["Judicial notice shall be taken of the following: ¶…¶ Facts and propositions of generalized knowledge that are so universally known that they cannot reasonably be the subject of dispute."].

[82] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 50.

[83] The claimant proposes adding language regarding computer software and equipment to each of the ongoing cross-reporting activities approved in the test claim statement of decision. Based on the above analysis, that language is denied here, and will not be further addressed below.

[84] Exhibit A, Test Claim Statement of Decision, at p. 29. See also, Exhibit X, Excerpt from Test Claim 00-TC-22 and Exhibits including section 901.

[85] Exhibit K, Claimant Comments on Draft Staff Analysis, at pp. 3; 9-10.

[86] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 15.

the activity of investigating child abuse, as approved in the test claim decision, requires an investigation sufficient "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state 'Child Abuse Investigation Report' Form SS 8583…to the Department of Justice." This issue is further explored below, in the discussion of the scope of investigation, but for purposes of "gathering and preserving evidence" or "testing and evaluation costs" it is sufficient to note that the scope of investigation required by the mandate is only *that which is necessary to determine whether to forward the report to DOJ*, which requires a finding only whether the report is "unfounded," "inconclusive," or "substantiated," and does not compel reimbursement of any additional steps that local agencies would reasonably take to gather evidence for a criminal prosecution. As discussed below, the scope of investigation necessary to comply with the mandate is limited to the finding of whether a report of suspected child abuse is unfounded, inconclusive, or substantiated; the gathering of physical evidence or conducting forensic tests is begun to prove allegations, not to establish whether a report is unfounded. Therefore, the Commission finds that item 5) is not necessary to implement the mandated program.

The provision of due process, and related activities and costs, are examined more fully below, but the one-time activity of developing due process procedures is approved here.

Based on the foregoing, the Commission finds that item 1) to develop policies and procedures to implement the mandate; item 3) to provide ICAN training one time to each employee required to comply with the mandate; and item 6) to develop policies and procedures to provide due process, are approved as follows:

1. Policies and Procedures

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

a. *Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only.)*

b. *Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)*

2. Training

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)

Ongoing Activities

1. Distributing the Suspected Child Abuse Report Form

The Commission approved reimbursement in the test claim statement of decision for a city or county police or sheriff's department, county probation department, as specified, or county welfare department, to distribute the child abuse reporting forms adopted by DOJ to mandated reporters.[87] This activity is sufficiently clear from the plain language of the test claim finding, and is therefore approved without further analysis.

2. Reporting Between Local Departments

The Commission approved requirements in the test claim statement of decision for local agencies to receive and refer child abuse reports, and to promptly cross-report suspected child abuse among county welfare, county probation departments, local law enforcement, and the district attorney, as specified.[88] These activities were all sufficiently clear based on the language of the test claim findings, and were therefore taken directly from the test claim statement of decision and included in the proposed parameters and guidelines without substantial analysis.[89]

3. Reporting to the State Department of Justice

The most significant disputed issue in these parameters and guidelines is the proper scope of reimbursable activities relating to investigating reports of suspected child abuse and forwarding reports that have merit, as specified, to DOJ. The test claim statement of decision approved reimbursement for law enforcement agencies, county probation departments, or county welfare departments, to complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, for purposes of preparing and submitting Form SS 8583 to DOJ; and to forward a report in writing of every case the agency investigates that is not unfounded.[90]

The claimant first requested reimbursement for *the full course of investigative activities* that law enforcement agencies undertake in cases of suspected child abuse or severe neglect.[91] The claimant later submitted rebuttal comments and a second revised proposed parameters and guidelines, in which the claimant reevaluated its reimbursable activities, in an attempt to present a "streamlined three-tiered classification of required investigations."[92] The second revised proposed parameters and guidelines request reimbursement for the following activities:

> *Level 1: No Child Abuse Based on Preliminary Information (Suspected Child Abuse Report (SCAR) or Call-for-Service)*

[87] Exhibit A, Test Claim Statement of Decision, at p. 41.

[88] Exhibit A, Test Claim Statement of Decision, at pp. 41-44.

[89] See Proposed Parameters and Guidelines, at pp. 4-8.

[90] Exhibit A, Test Claim Statement of Decision, at p. 45.

[91] Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 23-24.

[92] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

1. *Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.*
2. *Officer processes child abuse report into agency's tracking system.*
3. *Officer reviews report and determines based on SCAR or call-for-service that no further investigation is required.*
4. *Officer's findings are entered into agency's system*
5. *Supervising officer reviews investigation findings and approves closure of report indicating no child abuse.*

Level 2: Patrol Officer Investigation, No Child Abuse

1. *Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.*
2. *Officer processes child abuse report into agency's tracking system.*
3. *Officer reviews report and assigns for appropriate follow-up investigation.*
4. *Patrol officer receives call-for-service and acknowledges call.*
5. *Patrol officer conducts preliminary interview with child/children.*
6. *Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s).*
7. *Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings).*
8. *Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse.*

Level 3: Reported CACI Investigation

1. *Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters.*
2. *Officer processes child abuse report into agency's tracking system.*
3. *Officer reviews report and assigns for appropriate follow-up investigation.*
4. *Patrol officer receives call-for-service and acknowledges call.*
5. *Patrol officer conducts preliminary interview with child/children.*
6. *Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s).*
7. *Patrol officer enters findings into agency's systems (ends call in computer aided system, writes report, enters evidence).*

8. *Supervising officer reviews investigation findings and approves report indicating child abuse is suspected.*
9. *Secretary distributes, processes report.*
10. *Child abuse investigator reviews child abuse report.*
11. *Child abuse investigator conducts suspect background check.*
12. *Child abuse investigator confers with social services.*
13. *Child abuse investigator interviews child/children.*
14. *Child abuse investigator interviews witnesses.*
15. *Child abuse investigator interviews suspect(s).*
16. *Child abuse investigator writes additional reports.*
17. *Supervisor approves reports.*
18. *Secretary process final files and reports.*
19. *Child abuse investigator completes DOJ/CACI form.*
20. *Child abuse investigator completes advisement form to suspect(s).*[93]

In addition, the claimant requests actual cost reimbursement for the following activities that are deemed non-repetitive, and are alleged to be "reasonably necessary in certain cases:"

i. *Medical Exam – Sexual Assault*
ii. *Medical Exam – Physical Abuse*
iii. *Polygraph*
iv. *Collect, Store, and Review Evidence*
v. *Obtain Search Warrant*
vi. *Mental Health Examination*
vii. *Autopsies*
viii. *DNA Testing*
ix. *Video Taping Interviews (Victim or Suspect)*[94]

The claimant has also proposed reimbursement for repetitive activities of county welfare departments, some of which are expressly approved elsewhere in this analysis, and some of which were not supported by evidence that they are reasonably necessary to perform the activities approved in the test claim statement of decision. The county welfare activities are analyzed at Part 7., below.

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[93] *Ibid.*

[94] Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 18.

The following analysis will demonstrate that reimbursement is not required for the *full course of investigative activities* performed by law enforcement agencies, but only the investigative activities necessary to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for purposes of preparing and submitting the Form SS 8583 to DOJ. The analysis will show that the mandate to report to DOJ applies equally to all agencies subject to the mandate, and that therefore law enforcement should not be reimbursed for activities that go beyond what is required for all child protective agencies. The analysis herein concludes, therefore, that law enforcement activities 1-8, above are reimbursable under the mandate, ending with a supervisor's review of the investigative findings and approval of either the closure of the report (a finding of no child abuse) or a report indicating that child abuse is suspected (a substantiated or inconclusive finding). In addition, the analysis below recognizes that activity 19, completing the CACI form (also referred to as the "Child Abuse Summary Report [SS 8583] form), is expressly approved in the test claim decision as a part of forwarding the report to DOJ. Activity 20, providing notice to the suspected abuser, is addressed in Part 4., below. The analysis in this section will conclude also that the non-repetitive activities above are not supported in the record and go beyond the scope of the mandate; these are activities to gather evidence for a criminal investigation, and therefore would be performed only after a determination has been made that the report is "not unfounded." In addition, the Level 3 Investigation, as described by the claimant, is one that results in a report to CACI; therefore the activities in excess of a Level 2 Investigation are necessarily implicated only in the case that the report of suspected child abuse is "not unfounded." The analysis will also show that subsequent legislation *excludes* law enforcement's duty to report to DOJ regarding child abuse, and thereby limits reimbursement for investigative activities for law enforcement agencies to the period prior to the amendment; and, subsequent legislation has limited the mandate for all other agencies subject to the mandate to report to DOJ only reports of child abuse that are *substantiated, and no longer all reports that are "not unfounded*."

a. <u>The test claim statement of decision approved an investigation sufficient to determine whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, in order to prepare and submit the Child Abuse Investigation Report Form SS 8583, or subsequent designated form to the Department of Justice.</u>

The test claim statement of decision approved the following:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, or county welfare department shall:*
>
> - *Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice. (Pen. Code, §*

11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.) [95]

- *Forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission. (Pen. Code, § 11169, subd. (a); Cal. Code Regs., tit. 11, § 903, "Child Abuse Investigation Report" Form SS 8583.)* [96]

The plain language of the approved reimbursable activities in the test claim statement of decision provides for a police or sheriff's department, county probation department, or county welfare department to (1) complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated, or inconclusive, as defined; and (2) forward to DOJ a report in writing of every case that the local agency investigates which is determined to be substantiated or inconclusive. As explained throughout the analysis below, the determination whether a report must be forwarded to DOJ constitutes the upper bound of the scope of the mandate to investigate child abuse.

b. <u>Penal Code section 11169(a), and Code of Regulations, title 11, section 903, as approved in the test claim statement of decision, require an agency receiving mandated reports to complete an investigation to determine whether a report or known or suspected child abuse must be forwarded to DOJ, and to obtain enough information to complete the report.</u>

The approved activities pertaining to investigation and forwarding reports arise primarily from Penal Code section 11169(a), which states the following:

> A child protective agency shall forward to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse which is determined not to be unfounded, other than cases coming within subdivision (b) of Section 11165.2. A child protective agency shall not forward a report to the Department of Justice unless it has conducted an active investigation and determined that the report is not unfounded, as defined in Section 11165.12. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact and shall not retain the report. The report required by this section shall be in a form approved by the

[95] Code section as added by Statutes 1980, chapter 1071, amended by Statutes 1981, chapter 435, Statutes 1985, chapter 1598, Statutes 1988, chapters 269 and 1497, Statutes 1997, chapter 842, and Statutes 2000, chapter 916. Register 98, Number 29.

[96] *Ibid.*

> Department of Justice. A child protective agency receiving a written report from another child protective agency shall not send that report to the Department of Justice.[97]

Code of Regulations, title 11, section 903, as approved in the test claim statement of decision, provided that:

> All information items on the standard report form SS 8583 should be completed by the investigating [child protective agency]. Certain information items on the SS 8583 must be completed by the CPA in order for it to be considered a "retainable report" by DOJ and entered into [the index]. Reports without these items will be returned to the contributor. These information items are:
>
> (1) The complete name of the investigating agency and type of agency.
>
> (2) The agency's report number or case name.
>
> (3) The action taken by the investigating agency.
>
> (4) The specific type of abuse.
>
> (5) The victim(s) name, birth date or approximate age, and gender.
>
> (6) Either the suspect(s) name or the notation "unknown."[98]

Other information on the form 8583, which "should be completed," according to section 903, included the name of the investigating party, the date of the incident and the location, the address and relationship of suspect(s), and the present location of the victim, among other items.[99]

The Commission approved, in the test claim statement of decision, the completion of an investigation "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive… for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583." The Commission based its finding on Penal Code section 11169; Code of Regulations, title 11, section 903 (Register 98, No. 29); and Form SS 8583.[100] The Commission found that the mandate *only requires enough information to determine whether to file a Form 8583*, or subsequent designated form, and enough information to render the Form 8583 a "retainable report," under section 903.[101]

In comments filed on the draft proposed statement of decision, the claimant continues to assert that the Commission approved an "active investigation," which the claimant defines by reference

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[97] Penal Code section 11169 (Stats. 2000, ch. 916).

[98] Code of Regulations, title 11, section 903 (Register 98, No. 29). The regulations pled in the test claim have been subsequently amended, but the Commission does not here take jurisdiction of the amended regulations that were not pled in the test claim.

[99] Exhibit X, Form SS 8583 (Revised 3/91).

[100] The version of Form 8583 included in the test claim exhibits was last revised 3/91.

[101] Penal Code section 11169 (Stats. 2000, ch. 916); Code of Regulations, title 11, section 903 (Register 98, No. 29).

to section 901 of the DOJ regulations. The claimant asserts that Form 8583 and section 901 require:

> " . . . at a minimum: assessing the nature and seriousness of the known or suspected abuse; conducting interviews of the victim(s) and any known suspect(s) and witness(es) when appropriate and/or available; gathering and preserving evidence; determining whether the incident is substantiated, inconclusive, or unfounded; and preparing a report that will be retained in the files of the investigating agency."

The claimant provides a copy of Form 8583 and of section 901 of title 11 in the exhibits attached to the claimant's comments. However, the version of form 8583 that was approved in the test claim statement of decision requires a substantially lesser degree of detail than that cited by the claimant; the form and the instructions have been amended by subsequent regulations, which are not subject to analysis at this time.[102]

Furthermore, the claimant states that section 901 "was included in the County's test claim legislation and found to impose reimbursable 'costs mandated by the State' upon local governmental agencies by the Commission."[103] The claimant is mistaken; the version of section 901 pled and analyzed in the test claim (Register 98, Number 29) contained no such definition.[104] Rather, version of section 901 that claimant cites to is a result of a 2005 amendment to the regulation, which was never pled and was not the subject of this or any other test claim. *Only section 903* was approved in the test claim: "[t]he Commission finds that California Code of Regulations, title 11, sections 901 or 902, do not require any activities that are not otherwise described in statute, and thus do not mandate a new program or higher level of service."[105]

Therefore, the investigation approved in the test claim statement of decision is only that required to comply with section 11169 and to complete the Form 8583, as those authorities existed at the time of the test claim decision. Any additional activities or costs allegedly mandated by later adopted executive orders, not pled in the original test claim would require a new test claim decision. Furthermore, the requirements of section 901 of the regulations may not be analyzed as a reasonably necessary activity; section 901 as it then read was denied in the test claim, and no new test claim has been filed on the amended regulations. Moreover, reasonably necessary activities are defined in the regulations as "those methods *not specified in statute or executive order* that are necessary to carry out the mandated program."[106]

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[102] The version of Form 8583 and the instructions included in the claimant's exhibits was revised in 2005, and was not pled in the test claim. See Exhibit K, Claimant Comments on Draft Proposed Parameters and Guidelines, at p. 81.

[103] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision, at p. 8.

[104] Exhibit X, Excerpt from Test Claim Exhibits: California Code of Regulations, Title 11, sections 901-903.

[105] Exhibit A, Test Claim Statement of Decision, at p. 29.

[106] Code of Regulations, Title 2, section 1183.1.

c. <u>The claimant's proposal provides reimbursement for activities in excess of the scope of the mandate.</u>

As discussed above, claimant originally included a combination of RRMs and actual cost claiming for five levels of investigation in its revised proposed parameters and guidelines. The original proposal sought reimbursement for the full scope of investigative activities, as discussed herein.

DOF argues, in its comments on the claimant's revised proposed parameters and guidelines, that the claimant's proposal "*inappropriately includes the totality of its law enforcement response to reports of child abuse,* and all activities leading up to a full criminal prosecution." DOF argues that the activities alleged "extend beyond the limited investigation approved in the Statement of Decision (SOD) for the purpose of preparing and submitting Form SS 8583 to the Department of Justice (DOJ)."[107]

CDSS ignores the test claim statement of decision, and argues that *no investigation* is required under CANRA, except for the very narrow instance required under section 11165.14, not pled in this test claim.[108] However, CDSS also notes that its regulations require county welfare agencies to conduct in person interviews, and that "CDSS' investigatory requirements parallel the law enforcement activities described in the [parameters and guidelines] only up to the point that the patrol officer completes his or her duties in the investigation."[109] CDSS argues that county welfare agencies are required to make a determination whether to report to DOJ, pursuant to section 11169, on the basis of those initial in-person interviews. CDSS concludes: "[i]f these investigations comport with CANRA, and the county does not contend otherwise, it is improper for the county to maintain that the exhaustive and redundant investigatory steps performed by law enforcement in the criminal justice arena are mandated by CANRA."[110]

Based on these and other comments from the parties and interested parties, claimant submitted rebuttal comments and a *second revised* parameters and guidelines proposal.[111] The claimant's second revised proposed parameters and guidelines focuses primarily on the activities undertaken by law enforcement, leaving the remainder of the revised proposed parameters and guidelines substantially unchanged, and provides reimbursement for a list of repetitive activities, including interviews with the child, parents, siblings, witnesses, and suspect(s); follow up interviews by a child abuse investigator, if necessary; and a report detailing the findings, which must be reviewed by a supervisor.[112] The claimant also seeks reimbursement on a case-by-case basis for certain other activities that the claimant called "non-repetitive," including medical

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[107] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 1.

[108] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 1-3.

[109] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 11.

[110] Exhibit C, CDSS Comments on Claimant's Revised Proposed Parameters and Guidelines, at p. 11.

[111] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 9.

[112] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 15-17.

examinations, obtaining a search warrant, DNA testing, conducting an autopsy, and collecting, storing, and reviewing physical evidence.[113]

In exhibits attached to the revised proposed parameters and guidelines the claimant submitted declarations from Suzie Ferrell and Daniel Scott, both of whom are employees of the Los Angeles County Sheriff's Department, and both of whom assert a belief that all activities described in the proposal are "*reasonably necessary in conducting ICAN investigations*, preparing ICAN reports and performing other required ICAN duties."[114] The Scott declaration introduces an excerpt from the Los Angeles County Sheriff's Department Child Abuse Protocol, which describes the procedures followed by the department in response to a report of suspected child abuse. The Scott declaration also states that "it is my information and belief that the omission of one or more ICAN activities described in Exhibit 4 or ICAN steps described in Exhibit 2 could impair the requirement to conduct an 'active investigation'" as defined in the DOJ forms.[115] Neither declarant provides any indication that he or she has considered whether the steps should be reimbursable; only that they are necessary to complete an investigation. Moreover, what is *reasonably necessary* to implement the mandate is a finding of law, and the declarations submitted by the claimant may inform that decision, but do not control the legal issue.

In exhibits attached to the claimant's second revised proposed parameters and guidelines, a new declaration from Ms. Ferrell states that the revised proposal "contains only those activities that are reasonably necessary in order to complete the state 'Child Abuse Investigation Report' Form SS 8583," and that "those activities necessary to meet additional criminal prosecution duties are not included" in the second revised proposal.[116] In both the rebuttal comments and second revised proposed parameters and guidelines, and in comments filed on the draft proposed statement of decision and parameters and guidelines, the claimant continues to emphasize the credentials of the declarants, and that the declarants believe that "omission of one or more ICAN investigation activity [*sic*] could impair the requirement to conduct an active investigation."[117] The claimant concludes that each declarant's statement should be given considerable weight, for example: "Sergeant Scott provides substantial evidence supporting the County's version of reimbursement provisions for child abuse investigations." More specifically, the claimant objects to the absence of reimbursement in the proposed parameters and guidelines for "assessing the nature and seriousness of the known or suspected abuse," and "gathering and

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[113] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 9; 18.

[114] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative, at pp. 9; 45; 53.

[115] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 3, Declaration of Daniel Scott, at pp. 1-2.

[116] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines.

[117] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines, at p. 11. See also, Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 50.

preserving evidence." The claimant's proposed reimbursable activity with respect to investigating child abuse would include the following:

> Except as provided in the paragraph below, reimbursement for this activity includes but is not limited to: assessing the nature and seriousness of the known or suspected abuse, review of the initial Suspected Child Abuse Report (Form 8572); conducting interviews of the victim(s) and parent(s) and any known suspect(s) and witness(es) in their spoken language when appropriate and/or available; gathering and preserving evidence including, but not limited to, where applicable, videotaping interviews, obtaining medical exams, mental health exams, autopsies, DNA samples and polygraph tests necessary to gather and preserve evidence to determine if child abuse is unfound or if not unfound, whether child abuse is inconclusive or substantiated; and preparing a report that will be retained in the files of the investigating agency.

As discussed throughout this analysis, the scope of reimbursable investigative activities is limited by the plain language of the statute, which requires an investigation *to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated*. In addition, the scope of investigation is limited to the degree of investigation that DOJ has allowed to constitute a "retainable report;" in other words, the *minimum* degree of investigation that is sufficient to complete the reporting requirement is the *maximum* degree of investigation reimbursable under the test claim statute. Based on the following analysis, the Commission finds, as a matter of law, that the activities described in the declarations, and in the proposed language, go beyond the scope of the mandate, as discussed herein.[118]

Penal Code section 11164 states that the "intent and purpose of [CANRA] is to protect children from abuse and neglect." The section recognizes that investigation is essential to the purpose (though it does not necessarily imply that all investigations will lead to criminal prosecution or penalties), saying: "[i]n any investigation of suspected child abuse or neglect, all persons participating in the investigation of the case shall consider the needs of the child victim and shall do whatever is necessary to prevent psychological harm to the child victim."[119] CDSS argues, accordingly, that the purpose of CANRA is the protection of children, not the investigation and prosecution of crime.[120] CDSS argues that the reporting required by CANRA does not involve identification of suspects,[121] does not require the same standards of proof as a criminal

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[118] The declarations submitted still fail to address specifically whether reimbursement is required for these activities. The declarants, and the claimant more broadly, suggest that if the Commission limits reimbursement as proposed, law enforcement agencies will fail to complete an investigation. There is no evidence that the completion of an investigation relies so closely upon the level of mandate reimbursement; and, moreover, the limitations proposed are consistent with the statement of decision, and with the reimbursement requirement of article XIII B, section 6.

[119] Penal Code section 11164 (Stats. 2000, ch. 916 (AB 1241)).

[120] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 1-2.

[121] Section 903 of title 11, Code of Regulations, states that all information on the form 8583, "should be completed." However, the same section also states that a "retainable report" entered

investigation or prosecution, and does not differentiate cases on the basis of severity.[122] The point is well-taken: if a significant focus of CANRA were the investigation of criminal instances of child abuse, the requirements of section 11169 would be crafted differently for law enforcement agencies as compared with county welfare departments, respective to their abilities and resources. But the requirements are *not* crafted differently for different agencies; the requirements to complete an investigation and to report to DOJ apply equally to all entities subject to the mandate. To the extent that a mandate to investigate can be tied to or derived from CANRA, it must be limited to the investigative activities that all agencies can and do undertake. Any further investigation should not be attributed to the mandate of CANRA.

The CDSS Manual of Policies and Procedures, an excerpt of which is submitted by the claimant as Exhibit 9, states that a social worker "shall have in-person contact with all children alleged to be abused," and if the report is not unfounded, "shall interview all children present at time of the investigation, and all parents who have access," and "shall make a determination as to whether services are appropriate," and "shall request assistance from law enforcement if necessary." The Manual goes on to state that the county "shall submit a report pursuant to PC Section 11169 to the Department of Justice of every case it investigates…that it has determined not to be unfounded."[123] CDSS does not assert that all activities required in the Manual of Policies and Procedures are required by CANRA; in fact most are required by the Welfare and Institutions Code.[124] Nevertheless, as CDSS points out:

> Every year, thousands of reports are referred by county welfare departments to the Department of Justice based on the results of these investigations. *CDSS is aware of no case [or] instance in which the Department of Justice rejected a county welfare department CACI referral based on the sufficiency of the social worker's investigation.*

CDSS argues that the maximum level of investigation that county welfare departments are required to undertake is to conduct interviews with parents, suspects, victims, and witnesses, and that "[b]ased on these investigative activities; the social worker is required under CDSS regulations at MPP 31-501 to determine whether the results of the investigation require referral to the Department of Justice under CANRA."[125]

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into the index may include "[e]ither the suspect(s) name or the notation 'unknown.'" (Code of Regs., tit. 11, § 903 (Reg. 98, No. 29)).

[122] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at p. 8.

[123] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at Exhibit 9.

[124] Exhibit X, CDSS MPP 31-101et seq. referencing Welfare and Institutions Code section 16501(f) as the source of the requirement to investigate. See also Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines p. 15 stating the following: "The investigative activities performed by county social workers under CDSS's regulations are exclusively and totally connected with duties established under the Welfare and Institutions Code, not CANRA. Accordingly, costs for those activities are not related to the claim in the matter."

[125] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11 [emphasis added].

> In summary, these rules require the social worker to first decide whether an in-person investigation is necessary, which includes consideration of a multitude of considerations. If an in-person is investigation of reported child abuse is determined to be necessary, CDSS regulations at MPP 31-115 describe what steps are necessary for the conduct of the investigation. These rules require direct contact with all alleged child victims, and at least one adult who has information regarding the allegations. If after that stage the social worker does not find the referral to be unfounded, the social worker must conduct an in-person investigation with all children present at the time of the initial in-person investigation, all parents who have access to the child alleged to be at risk of abuse, noncustodial parents if he/she has regular or frequent in-person contact with the child, and make necessary collateral contacts with persons having knowledge of the condition of the child. *Based on these investigative activities*; the social worker is required under CDSS regulations at MPP 31-501 *to determine whether the results of the investigation require referral to the Department of Justice under CANRA*. There is no requirement for redundancy in the investigation as described PG between patrol officer and detective interviews. There is no tracking, booking, or arresting of suspects. There is *no requirement for forensic evidence to be collected or analyzed*. There is no review of school records. Basically, CDSS' investigatory requirements parallel the law enforcement activities described in the PG only up to the point that the patrol officer completes his or her duties in the investigation.[126]

CDSS concludes that the interviews with suspect(s), victim(s) and witness(es) conducted by county welfare departments are *sufficient to comply with the mandate*, and that law enforcement activities are reimbursable only to the same extent.[127] The claimant has requested reimbursement, as discussed above, for a much more extensive investigation normally pursued by law enforcement agencies, whether the investigation results in a finding of no child abuse, or a finding that the suspected child abuse is substantiated. In accordance with CDSS' evidence, and the plain language of the test claim decision and the approved statute and regulations, the Commission finds that a patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, siblings, witnesses, and/or suspect(s), and preliminary report of the findings, including supervisory review, constitute the maximum extent of investigation necessary to make the determination whether to forward the report to DOJ, and to make the report retainable.

In comments submitted in response to the draft proposed statement of decision and parameters and guidelines, the claimant disputes that the mandate applies equally to all agencies, labeling the reasoning above the "lowest common denominator theory." The claimant argues that this theory "assumes facts not in evidence," and that Commission staff and CDSS have not cited "any evidence that county welfare agencies are not complying with the requirements of conducting an

[126] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11.

[127] *Id*, at p. 11.

"active investigation."[128] Indeed, staff has not cited any evidence that CDSS, or other agencies, are not complying with the mandate, and this is precisely the point: CDSS asserts that county welfare agencies *have complied with the mandate,* and that the investigative activities performed under CDSS guidance have been *sufficient* to satisfy DOJ requirements with respect to its Child Abuse Summary Reports, and thus the level of investigation performed by county welfare agencies *satisfies* the mandate.[129]

As discussed above, the test claim statutes require that child protective agencies subject to the mandate forward all reports that are "not unfounded," and the duty to investigate under section 11169 arises from the requirement to forward reports and to make that determination.[130] The point at which the decision is made to close the case (an unfounded report), or continue the investigation (an inconclusive or substantiated report), is the point at which a determination sufficient to control whether a report will be forwarded to DOJ has been made. The claimant's evidence demonstrates that an investigation that results in a finding of no child abuse will conclude with the patrol officer's interviews and the filing of a closure report, which must be approved by a supervisor.[131] Where some evidence is found that necessitates follow-up interviews by a child abuse investigator, the claimant classifies the case as a "Level 3" investigation, which apparently is expected to conclude with a report to DOJ, according to the claimant's proposed activities:

> *[¶…¶]*
>
> *8. Supervising officer reviews investigation findings and approves report indicating child abuse is suspected.*
>
> *9. Secretary distributes, processes report.*
>
> *10. Child abuse investigator reviews child abuse report.*
>
> *11. Child abuse investigator conducts suspect background check.*
>
> *12. Child abuse investigator confers with social services.*
>
> *13. Child abuse investigator interviews child/children.*
>
> *14. Child abuse investigator interviews witnesses.*
>
> *15. Child abuse investigator interviews suspect(s).*
>
> *16. Child abuse investigator writes additional reports.*

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[128] Exhibit K, Claimant Comments on Draft Proposed Statement of Decision and Parameters and Guidelines, at p. 12.

[129] Exhibit C, CDSS Comments on Revised Proposed Parameters and Guidelines, at pp. 10-11.

[130] As noted previously, the current text of section 11169 requires reporting to DOJ only of "substantiated" reports, rather than those that are "not unfounded," but the effective date of this change is the same as the date after which law enforcement agencies no longer must report to DOJ in any event, and therefore the change is irrelevant to the discussion in this section.

[131] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 16.

17. Supervisor approves reports.

18. Secretary process final files and reports.

19. Child abuse investigator completes DOJ/CACI form.

20. Child abuse investigator completes advisement form to suspect(s).[132]

The claimant's proposed language thus presumes that all Level 3 investigations will result in a report to DOJ, and therefore that all Level 3 investigations are "not unfounded."

Therefore, because in-person interviews and writing a report of the findings are the last step taken by law enforcement before determining whether to proceed with a criminal investigation or close the investigation, and the last step that county welfare departments take before determining whether to forward the report to DOJ and possibly refer the matter to law enforcement, that degree of investigative effort must be the last step that is necessary to comply with the mandate. All further investigative activities are not reimbursable under the mandate, because, in a very practical sense, once evidence is being gathered for criminal prosecution, the determination that a report is "not unfounded" has been made, and the investigative mandate approved in the test claim statement of decision has been satisfied.[133]

In comments on the draft staff analysis the claimant continues to stress that an "active investigation" is required by the test claim statute and DOJ regulations. However, the claimant relies on regulations not approved in the test claim decision, as discussed above, and on a theory that a complete report filed with DOJ requires a more extensive investigation than that provided for in the test claim decision. The above analysis is not changed: the mandate, as approved in the test claim decision, is to conduct an investigation sufficient to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, and thus whether a report must be forwarded to DOJ. The *maximum* scope of investigation required to make that determination, and to complete the report to DOJ, is the *minimum* level of investigation necessary to make the report retainable by DOJ. The evidence submitted by CDSS demonstrates that reports based only on interviews with suspects, witnesses, parents, and the victim(s) have been and are retainable. The claimant has not submitted evidence to the contrary.

Based on the foregoing, the Commission finds that the activities proposed for reimbursement to law enforcement agencies exceed the activities approved in the test claim statement of decision, as specified, and that the maximum extent of reimbursement under the mandate includes a patrol officer's (or county probation or county welfare employee's) interviews with the child, parents, witnesses, and/or suspects, and the reporting of those findings, which may be reviewed by a supervisor, where applicable.

d. <u>The requirement to investigate arises from both sections 11166 and 11169, but only investigative activities required pursuant to section 11169 are reimbursable.</u>

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[132] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

[133] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 2, at pp. 2-6.

The Commission's approval of investigative activities cites Penal Code section 11169 and *Alejo v. City of Alhambra*. *Alejo*, in turn, relied on both sections 11166(a) and 11169 for its finding that police are required to investigate reports of suspected child abuse. Ultimately, the Commission found, in the test claim statement of decision, that the activities of mandated reporters, required under section 11166(a), were not reimbursable because they were not unique to government.[134]

Alejo involved a child being abused by his mother's live-in boyfriend. The child's father reported the abuse to police, but they failed to investigate, or cross-report, or create any internal report. The child was soon after severely beaten and left permanently disabled, and the police department and the officer who took the report were sued on a negligence per se theory. The court explained that a negligence per se action will lie where (1) there has been a violation of statute or regulation; (2) the harm to the plaintiff was caused by the violation of statute or regulation; (3) the harm is of the type intended to be prevented by the statute or regulation; and (4) the plaintiff is within the class of persons that were to be protected by the statute or regulation. The court held that the only elements in issue were the causation question, and whether the failure to investigate upon receipt of a report of child abuse from the father was a violation of the statute.[135]

Relying on *Williams v. State of California* (1983) 34 Cal.3d 18, the court found that, as a general rule, police do not have a duty to act, including a duty to investigate. In *Williams*, the California Supreme Court concluded:

> In spite of the fact that our tax dollars support police functions, it is settled that the rules concerning the duty - or lack thereof - to come to the aid of another are applicable to law enforcement personnel in carrying out routine traffic investigations. Thus, the state highway patrol has the right, but not the duty, to investigate accidents.[136]

The California Supreme Court also observed that "the intended beneficiaries of any investigation that is undertaken are the People as prosecutors in criminal cases, not private plaintiffs in personal injury actions."[137] Accordingly, the *Alejo* court concluded that "[t]herefore, absent a special relationship or a statute creating a special duty, the police may not be held liable for their failure to provide protection."[138]

However, the court found that section 11166 imposes such a duty on police officers: "[s]ection 11166, subdivision (a) creates such a duty."[139] Section 11166, as it read in 1999, provided, in pertinent part:

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[134] Exhibit A, Test Claim Statement of Decision, at p. 31; *Alejo v. City of Alhambra*, (Cal. Ct. App. 2d Dist. 1999) 75 Cal.App.4th 1180.

[135] *Alejo, supra*, at pp. 1184-1185.

[136] *Williams, supra*, 34 Cal.3d at p. 24.

[137] *Williams, supra*, 34 Cal.3d at p. 24, Fn 4.

[138] *Alejo, supra*, 75 Cal.App.4th at pp. 1186.

[139] *Alejo, supra*, 75 Cal.App.4th at pp. 1186.

> (a) Except as provided in subdivision (b), any child care custodian, health practitioner, employee of a child protective agency, child visitation monitor, firefighter, animal control officer, or humane society officer *who has knowledge of or observes a child, in his or her professional capacity or within the scope of his or her employment, whom he or she knows or reasonably suspects has been the victim of child abuse, shall report the known or suspected instance of child abuse to a child protective agency immediately or as soon as practically possible*… For the purposes of this article, "reasonable suspicion" means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his or her training and experience, to suspect child abuse.[140]

The *Alejo* court concluded that although nothing in the plain language of section 11166 requires a mandated reporter to investigate child abuse:

> [I]t clearly envisions some investigation in order for an officer to determine whether there is reasonable suspicion to support the child abuse allegation and to trigger a report to the county welfare department and the district attorney under section 11166, subdivision (i) and to the Department of Justice under section 11169, subdivision (a). The latter statute provides in relevant part: "A child protective agency shall forward to the Department of Justice a report in writing of *every case it investigates* of known or suspected child abuse which is determined not to be unfounded .... A child protective agency *shall not forward* a report to the Department of Justice *unless it has conducted an active investigation* and determined that the report is not unfounded, as defined in Section 11165.12."[141]

Furthermore, the *Alejo* court held that the statute imposed a duty "to take further action when an objectively reasonable person in the same situation would suspect child abuse," including reporting to a child protective agency immediately or as soon as practically possible. And finally, the *Alejo* court concluded that "[c]ontrary to the city's position, the duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse. The language of the statute, prior cases and public policy all support this conclusion."[142]

In the test claim statement of decision here, the Commission noted that "the court [in *Alejo*] was not examining the law from a mandates perspective, and made the finding based on current law." Therefore the Commission was compelled to examine prior law, and consider the court's decision in the context of mandates law to determine whether new programs or higher levels of service were mandated by the test claim statutes. With respect to prior law, the Commission noted that former Penal Code section 11161.5 required that: "[c]opies of all written reports

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[140] Penal Code section 11166 (Stats. 1996, ch. 1081 (AB 3354) [current version employs the term "mandated reporter," which is in turn defined in section 11165.7]) [emphasis added].

[141] *Alejo v. City of Alhambra*, *supra*, 75 Cal.App.4th 1180, at page 1186. [Emphasis added.]

[142] *Alejo, supra*, 75 Cal.App.4th at pp. 1186-1187.

received by the local police authority shall be forwarded to the Department of Justice."[143] The Commission found that the prior law did not require investigation, but required police only "to forward a copy of the report to the state, as received."[144] The Commission concluded:

> No earlier statutes required any determination of the validity of a report of child abuse or neglect before completing a child abuse investigative report form and forwarding it to the state. Therefore, the Commission finds that an investigation *sufficient to determine whether a report of suspected child abuse or neglect is unfounded, substantiated, or inconclusive*, as defined by Penal Code section 11165.12, is newly mandated by Penal Code section 11169, subdivision (a), as described by the court in *Alejo*.[145]

With respect to other mandates law considerations, the Commission held that because section 11166(a), which governs the duties of a mandated reporter, applies to a number of different professions, public and private, the requirements imposed are not unique to government, and therefore cannot be reimbursable.[146] Accordingly, the Commission found that "Penal Code section 11166, subdivision (a), does not mandate a new program or higher level of service on local governments for the activities required of mandated reporters."[147] Therefore, even though the court in *Alejo* found that section 11166(a) imposed a duty to investigate on the police officer as a mandated reporter, reimbursement is not required for costs arising from that duty; section 11166(a) was therefore denied. Thus the test claim statement of decision approved reimbursement for the investigation of suspected child abuse, and for forwarding reports that are "not unfounded" to the DOJ, as specified, relying only on section 11169, as interpreted by the court in *Alejo*.[148]

e. <u>Only investigative activities conducted by the agency subsequent to the receipt of a mandated report are reimbursable; reimbursement is not required for investigative activities conducted by employees of a county child protective agency pursuant to the duties of a mandated reporter.</u>

Because section 11166(a) was held by the *Alejo* court to impose a duty upon individuals employed by a local child protective agency to investigate, but is not reimbursable, the parameters and guidelines must be crafted to avoid over-claiming when the mandated reporter in

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[143] Former Penal Code section 11161.5 (Stats. 1973, ch. 1151).

[144] Exhibit A, Test Claim Statement of Decision, at pp. 29-30.

[145] Exhibit A, Test Claim Statement of Decision, at p. 31 [emphasis added]. See also *Alejo v. City of Alhambra*, *supra*, 75 Cal.App.4th 1180, 1186.

[146] See *County of Los Angeles v. State of California* (1987) 43 Cal.3d.46, at p. 56 [Reimbursement required only for "programs that carry out the governmental function of providing services to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state."].

[147] Exhibit A, Test Claim Statement of Decision, at p. 16.

[148] *Ibid*.

a particular case is also an employee of the child protective agency that will complete the investigation under section 11169.

Under section 11165.9, reports "shall be made by mandated reporters to any police department, sheriff's department, county probation department if designated by the county to receive mandated reports, or the county welfare department." And under section 11165.7, mandated reporters include "[a]ny employee of any police department, county sheriff's department, county probation department, or county welfare department."[149] Thus an employee of any of those agencies, represented here by the claimant, Los Angeles County, could be both a mandated reporter, and a recipient of mandated reports. In that event a mandated reporter could be required both to complete the initial report of suspected child abuse, and to investigate that report in order to determine whether to forward the matter to DOJ. In this manner the requirements of section 11166(a) and 11169 might be completed by the same agency, or even the same employee, and because the former requirements under section 11166(a) are not reimbursable, a claimant must not be permitted to claim reimbursement for investigative activities conducted pursuant to section 11166(a). In that event, reimbursement is required for investigative activities necessary to complete the agency's duties under section 11169, but not for any investigation already completed by the mandated reporter under section 11166(a).

As discussed above, a mandated reporter's duty to investigate under section 11166(a) pursuant to the holding in *Alejo* is not reimbursable. The precise scope of this investigative duty is not specified, but all mandated reporters are expected to employ the Form SS 8572 to report suspected child abuse to one of the identified child protective agencies. This duty is triggered whenever the mandated reporter, *in his or her professional capacity or within the scope of his or her employment*, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect.[150] Given that the scope of employment within a law enforcement agency, county probation department, or county welfare agency generally includes investigation and observation for crime prevention, law enforcement and child protection purposes, information may be obtained by an employee which triggers the requirements of section 11166(a), and ultimately leads to an investigation and report to DOJ under section 11169(a). Ultimately, some of the same information necessary to satisfy the reporting requirements of section 11169 and the DOJ regulations may be obtained in the course of completing a mandated reporter's (non-reimbursable) duties under section 11166(a) (as discussed above, section 11169 requires a determination whether a report is unfounded, inconclusive, or substantiated, and Code of Regulations, title 11, section 903, as amended by Register 98, No. 29, requires certain information items in order to complete a "retainable report").

The more recent amendments to the regulatory sections pled in the test claim provide that an agency must complete all information required in Form SS 8583.[151] But those amended

[149] Penal Code section 11165.7 (As amended by Stats. 2000, ch. 916).

[150] Penal Code section 11166(a) (Stats. 2000, ch. 916).

[151] Section 902 of title 11, Code of Regulations, provides that "[i]n order to fully meet its obligations under CANRA, an agency required to report instances of known or suspected child

regulations are not the subject of this test claim; the test claim statement of decision approved only Code of Regulations, title 11, section 903 *as amended by Register 98, No. 29*, which adopted the Form SS 8583, and required that only "certain information items...must be completed." Those information items, as discussed above, impose a very low standard of investigation for reporting to DOJ regarding instances of known or suspected child abuse. Because, as discussed above, a mandated reporter is expected to do what is reasonable within the scope of his or her experience and employment, a mandated reporter who is an employee of a child protective agency necessarily has a greater responsibility to investigate when he or she has reasonable suspicion of child abuse.[152] Therefore the regulations and statutes approved in the test claim statement of decision impose very little beyond what would otherwise be expected of a mandated reporter in the employ of a child protective agency, and therefore reimbursement must be limited to only such investigative activity as is necessary to satisfy the mandate of section 11169, but not mandated on the individual employee under section 11166.

Therefore, any investigation conducted by an employee of a county law enforcement agency, county welfare department, or county probation department, *prior to the completion of a Form SS 8572 under section 11166(a)*, is not reimbursable under this mandated program. And, if the Form SS 8572 is *completed by an employee of the same agency*, and the information contained in the Form SS 8572 is *sufficient to make the determination and complete the essential information items required by section 11169 and the regulations*, no further investigation is reimbursable.[153]

Thus, the parameters and guidelines authorize reimbursement for investigation only to the extent information has not been previously obtained by a mandated reporter within the same agency, in the course of the investigation already performed by the mandated reporter within the scope of his or her employment, to determine if a report of child abuse is not unfounded.[154] If the mandated reporter in a particular case is not an employee of the investigating agency, the agency maintains an independent and reimbursable duty to investigate in order to determine whether a

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abuse or severe neglect must complete all of the information on the BCIA 8583. Only information from a fully completed BCIA 8583 will be entered into the CACI."

[152] See Alejo, supra, 75 Cal.App.4th, at p. 1187 ["duty to investigate and report child abuse is mandatory under section 11166, subdivision (a) if a reasonable person in Officer Doe's position would have suspected such abuse"].

[153] This position is supported by the description submitted by the claimant of the investigative activities conducted by law enforcement: each of the four levels of investigation, as discussed above, begins with receiving a "SCAR [Suspected Child Abuse Report, Form 8572] *from Department of Children and Family Services*." There is no mention of reimbursement for the situation in which the mandated reporter is an officer in the same law enforcement agency. The claimant's requested reimbursable activities appear to assume, correctly, that any investigative activities prior to the completion of a Form 8572 will not be reimbursed; only investigative activities subsequent to the receipt of a Form 8572 are proposed for reimbursement. (Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at pp. 4-7; 23-24).

[154] "Unfounded reports" are defined as reports that are determined false, to be inherently improbable, to involve accidental injury, or not to constitute child abuse or neglect as defined by Penal Code section 11165.12.

report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583. If necessary, the investigating agency may need to verify the information reported on the Form SS 8572. But where the mandated reporter is an employee of the investigating agency, investigative activities necessary to complete Form 8583 to submit to DOJ, and not any investigation which was required to complete Form 8572, are reimbursable; and where the investigation undertaken to complete Form SS 8572 is sufficient also to complete Form SS 8583, and to satisfy the mandate of section 11169 to determine whether the report must be made to DOJ, reimbursement is not required for any further investigation.

f. <u>The mandate to report to DOJ regarding suspected child abuse has been limited by subsequent legislation, as provided</u>.

As stated above in analyzing the period of reimbursement, section 11169 was amended by the Legislature in 2011, ending the mandate for law enforcement agencies to investigate and forward to DOJ, and limiting the requirement for all other local agencies to forwarding only those reports that are substantiated. Penal Code section 11169 was amended in 2011 to provide that "[o]n and after January 1, 2012, a police department or sheriff's department specified in Section 11165.9 *shall no longer forward to the Department of Justice* a report in writing of any case it investigates of known or suspected child abuse or severe neglect."[155] Therefore, both the requirement to "[f]orward to the Department of Justice a report in writing of every case it investigates," as well as the requirement to "[c]omplete an investigation…for purposes of preparing and submitting the state 'Child Abuse Investigation Report' Form SS 8583,"[156] are ended, *for purposes of reimbursement to law enforcement agencies*, as of January 1, 2012. Penal Code section 11169 also was amended at the same time to provide that only "substantiated" reports of suspected child abuse shall be forwarded to the DOJ by agencies other than law enforcement, rather than reports that are "not unfounded," as was the requirement under prior law.[157] This results in fewer reports being forwarded to DOJ by the agencies remaining subject to the mandate.

Therefore, because the statute at issue has been amended to end the requirement as applied to law enforcement, the activities approved by the Commission in the test claim statute must also end, as applied to law enforcement, and the requirement to forward reports to DOJ must be limited, as applied to all other entities subject to the mandate, as of January 1, 2012. Section IV of the parameters and guidelines reflects these dates.

g. <u>Reimbursement for activities required to report to DOJ regarding reports of suspected child abuse is approved for all agencies subject to the mandate, but for law enforcement only until December 31, 2011, and for forwarding inconclusive reports only until December 31, 2011</u>.

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[155] Penal Code section 11169(b) (Amended by Stats. 2011, ch. 468, § 2 (AB 717)).

[156] Exhibit A, Test Claim Statement of Decision, at p. 45.

[157] Penal Code section 11169(a) (Amended by Stats. 2011, ch. 468, § 2 (AB 717)). Compare Penal Code section 11169 (As amended by Stats. 2000, ch. 916 (AB 1241)).

The test claim statement of decision approved reimbursement for investigation of reports of suspected child abuse, but only to the extent of an investigation sufficient to determine whether a report of suspected child abuse or neglect must be forwarded to DOJ. The test claim statement of decision also approved reimbursement for reporting to DOJ all reported instances of known or suspected child abuse that are determined, after investigation, to be "not unfounded." Based on the foregoing analysis, an investigation sufficient to make that determination is complete after a law enforcement officer, or county welfare employee, or county probation department employee where applicable, has completed in-person interviews with the parents, suspects, victims, and witnesses, if any, and reported his or her findings. And, because the mandate to investigate applies equally to all agencies subject to the reporting requirements, reimbursement must be limited to the activities that are or can be performed by all agencies subject to the mandate, and must exclude the collection of physical or forensic evidence, and the building of a criminal case. Moreover, because the activities of mandated reporters under section 11166(a) are not reimbursable, any investigative activity to be reimbursed under section 11169 must exclude investigative activities conducted by a mandated reporter prior to submission of a Form SS 8572, even if the mandated reporter is an employee of an otherwise-reimbursable county agency. And finally, the investigative activities of law enforcement agencies are no longer mandated under the test claim statutes as of January 1, 2012, pursuant to amendments made to the underlying code sections, as discussed above.

Pursuant to the above analysis, the following activities are approved for reimbursement in the parameters and guidelines:

Reporting to the State Department of Justice

a. ***From July 1, 1999 to December 31, 2011****, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:*[158]

1) *Complete an investigation for purposes of preparing the report*

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[159] *Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and*

[158] Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ *for law enforcement agencies only* ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

[159] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

making a report of the findings of those interviews, which may be reviewed by a supervisor.

Reimbursement is not required in the following circumstances:

i. *Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).*

ii. *In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).*

iii. *Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.*

2) *Forward reports to the Department of Justice*

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.[160]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

[160] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

b. ***Beginning January 1, 2012****, county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:*

1) *Complete an investigation*

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[161] *Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.*

Reimbursement is not required in the following circumstances:

i. *Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).*

ii. *In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).*

iii. *Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.*

2) *Forward reports to the Department of Justice*

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice.

[161] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice and may be sent by fax or electronic transmission.[162]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

In response to the draft proposed parameters and guidelines, the claimant submitted comments objecting to the limitation specifying that activities undertaken *subsequent to the determination* whether a report of child abuse is substantiated, inconclusive, or unfounded, "including the collection of physical evidence, the referral to a detective, the conduct of follow-up interviews, and the potential making of an arrest,"[163] were not reimbursable. The claimant stated that this limitation could be read to imply that these activities would be reimbursable if undertaken prior to making the determination whether a report should be forwarded to DOJ, but not reimbursable if performed after making a determination and forwarding the report. In addition, the claimant stated that not all agencies have "detectives," and that only those that do would be denied reimbursement. The intent of the limiting language above is merely to clarify that the focus of reimbursement for investigations should remain the *determination of whether to file a report with DOJ* (i.e., whether a report is unfounded, inconclusive, or substantiated). The collection of physical evidence, the referral to a senior investigating officer, whether or not that person is called "detective," and conducting follow-up interviews are all activities listed in the claimant's time studies[164] that should logically only be conducted in the case that the suspected child abuse is "not unfounded," and logically only performed after such determination has been made, and the mandate satisfied. Accordingly, the limitation of reimbursement stated above is amended to omit the word "detective," but otherwise unaffected.

[162] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

[163] See Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at pp. 45; 88.

[164] See Exhibit B, Revised Proposed Parameters and Guidelines, at pp. 7-9.

4. Notifications Following Reports to the Child Abuse Central Index

The test claim statement of decision approved reimbursement to notify a known or suspected child abuser that he or she has been listed in the CACI. That and other notice requirements are included in the proposed parameters and guidelines, in accordance with the following analysis.[165]

a. Notifying the suspected abuser may include the SOC 832 form but this activity is ended, for law enforcement agencies, as of January 1, 2012.

In addition to the notice requirements approved in the test claim decision, the claimant has proposed reimbursement for the following activities when several of the approved notice requirements are triggered:

- *[For law enforcement agencies:] Child abuse investigator completes advisement form to suspect(s); and*[166]
- *[For county welfare departments:] Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form.*[167]

In addition, the claimant has proposed that the above activities should include "sending the person listed in CACI with [sic] a 'Request for Grievance Hearing' form (SOC 834)."[168] There is no requirement in the statute or the approved regulations to provide this form along with the notice to the person listed. Providing the "Request for Grievance Hearing" form is denied.

Form SOC 832 was developed by CDSS, and is intended for use by county welfare departments to inform a known or suspected abuser that he or she has been reported to the CACI. It is not clear, based on the evidence in the record, whether any other agencies or departments also employ this form, but the Commission finds that completion of the Notice of Child Abuse Central Index Listing form (SOC 832), at item 3, above, is a reasonable means of implementing the expressly approved activity to "[n]*otify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice."*[169]

Additionally, the activity described here, to notify a suspected abuser that he or she has been listed in the index at the time the agency files the "Child Abuse Investigation Report" with DOJ, is ended, for law enforcement, as of January 1, 2012. This requirement arises from Penal Code section 11169, which, as discussed above, was amended in Statutes 2011, chapter 468, ending the requirement for law enforcement to forward reports of suspected child abuse to DOJ as of January 1, 2012. Because the requirement above is to notify the suspected abuser *at the time the*

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[165] Exhibit I, Draft Staff Analysis and Proposed Parameters and Guidelines, at pp. 48-53; 88-90.

[166] Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 17.

[167] Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

[168] Exhibit K, Claimant Comments on Draft Staff Analysis, at p. 34.

[169] Exhibit A, Test Claim Statement of Decision, at p. 45.

report is filed with DOJ, and because law enforcement agencies "shall no longer" file those reports, the notice requirement is also ended.

The parameters and guidelines reflect the completion of the form SOC 832, as a reasonable means of complying with the approved activity, and reflect the end date of this activity for law enforcement agencies, as follows:

> *a. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:*
>
> *1) Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.*[170]
>
> *This activity includes, where applicable, the completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.*
>
> ***For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to amendments to Penal Code section 11169(b), enacted in Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.***
>
> ¶…¶
>
> **b. <u>When information is received from CACI in the normal course of investigating or licensing duties, agencies are required to obtain and objectively review the original investigative report when making decisions regarding a new investigation, prosecution, licensing, or placement of a child, but not required to initiate a new investigation.</u>**

The test claim statement of decision also approved the following, related to the notice requirements, and triggered by the receipt of information from the CACI during the course of a routine investigation, or an investigation of a current report of suspected child abuse or neglect:

> *Any city or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*
>
> - *Obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence disclosed, and its sufficiency for making decisions regarding investigation, prosecution,*

[170] Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241)). This activity is ended for law enforcement as of January 1, 2012, pursuant to Statutes 2011, chapter 468 (AB 717).

licensing, or placement of a child, when a report is received from the Child Abuse Central Index. (Pen. Code, § 11170, subd. (b)(6)(A), now (b)(8)(A).) [171]

Information implicating the requirement to obtain and review the original report may be *received from DOJ* by the means described in section 11170. Section 11170, as amended by Statutes 2000, chapter 916, provides, in pertinent part:

> The Department of Justice shall immediately notify an agency that submits a report pursuant to Section 11169, or a district attorney who requests notification, of any information maintained pursuant to subdivision (a) that is relevant to the known or suspected instance of child abuse or severe neglect reported by the agency…
>
> ¶…¶
>
> The department shall make available to the State Department of Social Services or to any county licensing agency that has contracted with the state for the performance of licensing duties information regarding a known or suspected child abuser maintained pursuant to this section and subdivision (a) of Section 11169 concerning any person who is an applicant for licensure or any adult who resides or is employed in the home of an applicant for licensure or who is an applicant for employment in a position having supervisorial or disciplinary power over a child or children, or who will provide 24–hour care for a child or children in a residential home or facility…
>
> ¶…¶
>
> The department shall make available to investigative agencies or probation officers, or court investigators acting pursuant to Section 1513 of the Probate Code, responsible for placing children or assessing the possible placement of children…information regarding a known or suspected child abuser contained in the index concerning any adult residing in the home where the child may be placed, when this information is requested for purposes of ensuring that the placement is in the best interests of the child.
>
> ¶…¶
>
> Persons or agencies, as specified in subdivision (b), if investigating a case of known or suspected child abuse or neglect, or the State Department of Social Services or any county licensing agency pursuant to paragraph (3), or an agency or court investigator responsible for placing children or assessing the possible placement of children pursuant to paragraph (5), to whom disclosure of any information maintained pursuant to subdivision (a) is authorized, are responsible for obtaining the original investigative report from the reporting agency, and for drawing independent conclusions regarding the quality of the evidence disclosed,

[171] *Ibid.*

and its sufficiency for making decisions regarding investigation, prosecution, licensing, or placement of a child.[172]

Thus the duty to obtain and objectively review the original investigative report is implicated when an agency, in the conduct of its ordinary duties, has occasion to inquire to DOJ regarding an individual currently under investigation regarding an instance of known or suspected child abuse, or before the agency seeking a license, or placement of a child, or an employee of a licensee or home in which a child would be placed. In such case, the DOJ is instructed by the above statute that it "shall make available" the information requested, and the agency, in turn, is required, when a listing in the CACI is made known, to obtain the original investigative report, and to review it objectively in order to evaluate licensing, placement, or prosecution decisions. The section then requires that persons or agencies, when conducting their existing duties to investigate cases of known or suspected child abuse, or when making a licensing determination, or when assessing the possible placement of children in a home, shall, *upon receipt of information from DOJ* regarding an individual suspected of child abuse, or regarding an instance of suspected child abuse, obtain the original investigative report from the reporting agency, and draw independent conclusions regarding the quality of the evidence and its sufficiency for making decisions within the agency's or person's discretion.

The purpose of this section can be inferred from its context, and from the expansion of its scope subsequent to Statutes 2000, chapter 916: Penal Code section 11170(b)(10) (renumbered) now imposes the same requirements on a Court Appointed Special Advocate investigating prospective employees or volunteers, a local government agency conducting a background check on a prospective peace officer employee, and a county welfare or adoption agency conducting a background check on a prospective employee or volunteer.[173] These are not persons who would normally be subject to an active, targeted investigation seeking information regarding suspected child abuse; rather, they are persons who would be subject to a routine background investigation before they can be granted employment, or some other benefit. The Commission does not here seek to exercise jurisdiction over subsequent amendments to section 11170; the expanded scope of the section is discussed only as it helps to illuminate the purpose of the requirement, which is to obtain and objectively review a report of suspected child abuse, when information is received from DOJ regarding an individual before the agency in the normal course of the agency's duties. The purpose of the test claim statute (section 11170, as last amended in 2000), then, must be to protect the individual seeking a license, or placement of a child in his or her home, from being summarily denied on the basis of a report contained in the CACI. And, with respect to a person being investigated for a more recent instance of known or suspected child abuse, the test claim statute is meant to ensure that a district attorney or other law enforcement or child protective agency does not pre-judge the individual based solely upon the existence of a prior report in the

[172] Penal Code section 11170(b) (Stats. 2000, ch. 916 (AB 1241)).

[173] Penal Code section 11170(b)(10) Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2005, ch. 279 (SB 1107); Stats. 2006, ch. 701 (AB 525); Stats. 2007, ch. 160 (AB 369); Stats. 2007, ch. 583 (SB 703); Stats. 2008, ch. 701 (AB 2651); Stats. 2008, ch. 553 (AB 2618); Stats. 2008, ch. 701 (AB 2651); Stats. 2009, ch. 91 (AB 247); Stats. 2010, ch. 328 (SB 1330); Stats. 2011, ch. 459 (AB 212); Stats. 2011, ch. 468 (AB 717); Stats. 2012, ch. 846 (AB 1712); Stats. 2012, ch. 848 (AB 1707)).

CACI; the investigating agency, or district attorney, must obtain and objectively review the prior report, and evaluate "its sufficiency for making decisions."[174]

However, the Commission finds that reimbursement is only required for the costs of *obtaining the original report and reviewing the report objectively*. This section *does not* mandate reimbursement of any investigative activities that implicate the requirement to obtain the original report, nor any investigative activities that might be necessary after reviewing the report with respect to "making decisions regarding investigation, prosecution, licensing, or placement of a child."[175]

Based on the foregoing, the parameters and guidelines provide for reimbursement as follows:

> *City or county police or sheriff's department, county probation department if designated by the county to receive mandated reports, county welfare department, county licensing agency, or district attorney's office shall:*
>
> *Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and shall objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.*
>
> ***Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.***

5. Record Retention

The test claim statement of decision approved reimbursement for record retention by local government agencies as follows:

> *Any city or county police or sheriff's department, or county probation department if designated by the county to receive mandated reports shall:*
>
> - Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.
>
> *A county welfare department shall:*
>
> - Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code,

[174] Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)).

[175] *Ibid.*

§ 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[176]

Penal Code section 11169 provides that "Agencies, including police departments and sheriff's departments, shall retain child abuse or neglect investigative reports that result or resulted in a report filed with the Department of Justice pursuant to subdivision (a) for the same period of time that the information is required to be maintained on the CACI pursuant to this section and subdivision (a) of Section 11170."[177] Penal Code section 11170 provides that information from an inconclusive or unsubstantiated report is removed from CACI after 10 years, unless a new report of suspected child abuse is received relating to the same person or persons within that time. However, because agencies subject to the test claim statute were already subject to record retention time frames for these reports, claimants are only eligible for reimbursement for the higher level of service; the length of time exceeding the prior requirement.

Government Code sections 26202 and 34090 allow cities and counties, respectively, to authorize destruction of records after two years. The Commission found that while the test claim statute requires a minimum 10 years of record retention, the initial two years are not reimbursable because of this existing requirement. The additional minimum of eight years is reimbursable under the test claim statute, and the parameters and guidelines reflect this analysis.[178]

Similarly, Welfare and Institutions Code section 10851 permits destruction of records after three years for county welfare departments. The Commission found that because county welfare departments already had a duty to retain records for three years under Welfare and Institutions Code section 10851, records retention for a minimum of seven years should be reimbursed under the test claim: the length of time added to the retention requirement by the test claim statute.[179] The parameters and guidelines reflect this analysis.

The parameters and guidelines provide for reimbursement of eight and seven years, respectively, for record retention for county probation departments and county welfare departments. As explained here and in the test claim statement of decision, the years for which claimants are eligible for reimbursement for record retention are those eight and seven years, respectively, that *follow* the two or three year retention period required under prior law. Therefore the Commission adopts the following language:

> *City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:*
>
> *Retain child abuse or neglect investigative reports, that result in a report filed with the Department of Justice for a minimum of eight years for counties and cities (a higher level of service above the prior two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within*

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[176] Exhibit A, Test Claim Statement of Decision, at pp. 46-47 [citations omitted].

[177] Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

[178] Exhibit A, Test Claim Statement of Decision, at pp. 37-38.

[179] *Ibid.*

the first 10-year period, the report shall be maintained for an additional 10 years.[180]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.

County welfare departments shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years for welfare records (a higher level of service above the prior three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[181]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.

6. Due Process Procedures Extended to Individual Listed in CACI

The claimant has proposed reimbursement for due process requirements implicated by the test claim statutes, as follows:

> *Due process costs incurred by law enforcement and county welfare agencies to develop and maintain ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI].*

DOF suggests striking this requirement entirely, but without comment.[182] SCO suggests limiting this activity to one-time development of ICAN due process procedures.[183] These comments are set aside, pursuant to the following analysis.

It is not clear whether the claimant's proposed language encompasses the actual implementation of due process procedures and the provision of a constitutionally-appropriate hearing for

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[180] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[181] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133 (AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[182] Exhibit D, DOF Comments on Revised Proposed Parameters and Guidelines, at p. 2.

[183] Exhibit E, SCO Comments on Revised Proposed Parameters and Guidelines, at p. 3.

individuals whose rights are affected by the test claim statutes, or is limited to the development of due process procedures. The following analysis will demonstrate that agencies have always been responsible, under the Constitution and laws of the United States, and of California, to provide due process protections to those listed in the Child Abuse Central Index, and that Statutes 2011, chapter 468 codified these protections in Penal Code section 11169. Claimants are therefore eligible for reimbursement for the ongoing costs of providing due process in each individual case, as well as the one-time costs of developing due process procedures.

a. <u>An individual's inclusion within the Child Abuse Central Index triggers that person's due process rights</u>.

The test claim statement of decision was adopted in 2007, without discussion of the precise contours of due process protections implicated by the test claim statute. In 2009 the Ninth Circuit Court of Appeals decided *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170, in which it was held that CANRA triggers an individual's 14th Amendment rights to due process of law, because inclusion in the CACI can affect a person's liberty or property interests: certain licenses, and a number of relevant vocations, are not available to a person listed in the CACI.[184]

The plaintiffs in *Humphries* were listed in the CACI as a result of an allegation of child abuse made by a rebellious teenager.[185] Out-of-state investigators determined that the report of child abuse was "substantiated," and the Humphries were arrested by Los Angeles County Sheriff's Department officers and the report of suspected child abuse forwarded to DOJ for listing in the index.[186] The Humphries were later cleared of any wrongdoing by the courts, but were unable to have their names removed from the CACI, in part because the investigator who had forwarded their names in the first instance was no longer employed with the department.[187]

The Humphries alleged that their listing in the CACI impacted their reputations and potentially their livelihood: Mrs. Humphries worked as a special education teacher, and introduced evidence that renewal of her teaching credentials might be halted by the information in the CACI.[188] Mrs. Humphries also indicated that her desire to pursue a degree in psychology was threatened by her inclusion in the CACI, because portions of her psychology coursework included working in a child care program, which in turn would require a CACI background check. The court found that this evidence implicated the Humphries' rights to procedural due process.

The court determined that listing in the CACI deprived the Humphries of rights secured by the Constitution and laws of the United States. Specifically, the stigma of being listed in the CACI, along with the statutory consequences, including the inability to obtain certain licenses or

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[184] See Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 8.

[185] *Humphries*, *supra*, 554 F.3d 1170, at p. 1180.

[186] *Ibid*.

[187] *Id*, at pp. 1181-1182.

[188] *Id*, at p. 1183.

credentials, constituted a violation of protected liberty interests.[189] The court held that a "lack of any meaningful, guaranteed procedural safeguards before the initial placement on CACI combined with the lack of any effective process for removal from CACI violate[d] the Humphries' due process rights." Because certain licensing agencies are required to consult the CACI before issuing licenses, "the CACI cease[s] to be a mere investigatory tool, [and becomes], in substance, a judgment against those listed."[190] The court did not seek to dictate exactly what due process is required, but stated:

> At the very least, however, California must promptly notify a suspected child abuser that his name is on the CACI and provide "some kind of hearing" by which he can challenge his inclusion. *See Goss v. Lopez*, 419 U.S. 565, 578, 95 S.Ct. 729, 42 L.Ed.2d 725 (1975); Henry J. Friendly, "*Some Kind of Hearing*," 123 U. Pa. L.Rev. 1267 (1975) (discussing the various forms that a hearing can take). The opportunity to be heard on the allegations ought to be before someone other than the official who initially investigated the allegation and reported the name for inclusion on the CACI, and the standards for retaining a name on the CACI after it has been challenged ought to be carefully spelled out.[191]

Based on the court's reasoning in *Humphries*, it is clear that some due process is owed to those listed in the CACI, to ensure that the listings are not erroneous, and that an innocent person is not unduly damaged. At a minimum, due process requires notice, and an opportunity to be heard before an impartial fact finder.

b. <u>Due process protections recognized in *Humphries* were incorporated in the subsequent amendments to the test claim statutes</u>.

After and in accordance with *Humphries*, the Legislature sought to include basic due process protections in the statutes that make up CANRA. These requirements are declaratory of existing federal and state due process protections and do not require a new test claim decision. Due process protections identified in Humphries and codified by the Legislature are reasonably necessary to comply with the mandate; moreover, the amendments made to section 11169 are implementing existing constitutional requirements triggered by the test claim statutes, not imposing additional mandated activities.

Subdivisions (d) through (g) were added to section 11169 by Statutes 2011, chapter 468, as follows:

> (d) Subject to subdivision (e), any person who is listed on the CACI has the right to a hearing before the agency that requested his or her inclusion in the CACI to challenge his or her listing on the CACI. The hearing shall satisfy due process requirements. It is the intent of the Legislature that the hearing provided for by this subdivision shall not be construed to be inconsistent with hearing proceedings available to persons who have been listed on the CACI prior to the enactment of the act that added this subdivision.

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[189] *Id*, at pp. 1185-1189.

[190] *Humphries*, *supra*, 554 F.3d 1170, at p. 1201.

[191] *Ibid*.

> (e) A hearing requested pursuant to subdivision (d) shall be denied when a court of competent jurisdiction has determined that suspected child abuse or neglect has occurred, or when the allegation of child abuse or neglect resulting in the referral to the CACI is pending before the court. A person who is listed on the CACI and has been denied a hearing pursuant to this subdivision has a right to a hearing pursuant to subdivision (d) only if the court's jurisdiction has terminated, the court has not made a finding concerning whether the suspected child abuse or neglect was substantiated, and a hearing has not previously been provided to the listed person pursuant to subdivision (d).
>
> (f) Any person listed in the CACI who has reached 100 years of age shall have his or her listing removed from the CACI.
>
> (g) If, after a hearing pursuant to subdivision (d) or a court proceeding described in subdivision (e), it is determined the person's CACI listing was based on a report that was not substantiated, the agency shall notify the Department of Justice of that result and the department shall remove that person's name from the CACI.

These changes, recognizing that "CACI has been the subject of substantial litigation over the years, principally involving issues related to due process of law," are intended "to address the issues raised in previous lawsuits" regarding the constitutionality of the CACI.[192] The Legislative Counsel's digest preceding the bill provides as follows:

> Existing law charges the Department of Justice with maintaining CACI and requires that the index be continually updated by the department and not contain any reports that are determined to be unfounded.
>
> This bill would instead provide that only information from reports that are reported as substantiated would be filed, and all other determinations would be removed from the centralized list. The bill would also provide that any person who is listed on the CACI has the right to an agency hearing, as specified, to challenge his or her listing on the CACI. The bill would require the hearing to meet due process requirements. The bill would also specify the circumstances under which the hearing may be denied. The bill would further provide that a person who is listed on the CACI has a right to that hearing if the court's jurisdiction terminates, the court has not made a finding concerning whether the suspected child abuse or neglect was substantiated, and that hearing has not been provided previously to the listed person. After that hearing or a court proceeding, if it is determined that the person's CACI listing was based on a report that was not substantiated, the agency would be required to notify the department of that result and the department shall remove that person's name from the CACI.

The Committee analysis also states that "[t]he provisions of this bill seeking to ensure that CACI is operated in a constitutional manner are likely to result in significant future litigation-related cost savings potentially in the millions of dollars to the DOJ and local agencies." While this statement captures the intent of cost-savings, it also recognizes the intent to alter the operation of the CACI to achieve consistency with constitutional requirements. Therefore the Commission

[192] Exhibit X, Senate Committee Analysis, AB 717.

finds that the amendments to section 11170, effected by Statutes 2011, chapter 468, are not newly mandated requirements, but are codifying and clarifying existing federal and state constitutional requirements.

c. Due process protections required under the Constitution of the United States, or under the Constitution and laws of the State of California, when triggered by state-mandated activities, are reimbursable pursuant to Article XIII B, section 6.

In *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859, the California Supreme Court held that all due process procedures and costs resulting from expulsions made mandatory by the test claim statute were reimbursable, whether arising from federal law or state law.[193] Education Code section 48915, in pertinent part, "(1) *compelled* a school principal to *immediately suspend* any student found to be in possession of a firearm at school or at a school activity off school grounds, and (2) *mandated* a recommendation to the school district governing board that the student be expelled."[194] The court noted that "whenever expulsion is recommended [under state law] a student has a right to an expulsion hearing." The court held, "[a]ccordingly, it is appropriate to characterize the former provision as *mandating* immediate suspension, a recommendation of expulsion, *and hence, an expulsion hearing.*"[195]

The Commission, in its test claim statement of decision prior to *San Diego Unified*, had excepted the federal due process requirements from reimbursement pursuant to Government Code section 17556, finding that only the due process requirements imposed by the test claim statute that were in excess of the federal requirements should be reimbursable.[196] The court disagreed, finding that section 17556 was not applicable to the facts; that Education Code section 48915, providing for mandatory expulsions in certain situations, does not "implement federal law," and therefore due process costs arising from both federal and state law and Constitutions are reimbursable when an expulsion recommendation is made mandatory under state statute.[197]

d. The one-time development of due process procedures, as well as the ongoing provision of due process protections to listed individuals, are approved.

Due process procedures were not expressly approved in the test claim statement of decision, nor are due process requirements found in the language of the test claim statutes, as pled. Rather the *Humphries* decision recognized a due process right inherent in the existence and application of the CACI, and the Legislature subsequently amended the code to include due process protections. *San Diego Unified* is in accord, in that it makes clear that due process procedures triggered by state-mandated activities are reimbursable whether arising under state or federal law

[193] Discretionary expulsions were held not to give rise to reimbursable costs, including due process procedures triggered.

[194] *San Diego Unified*, *supra*, at p. 869.

[195] *Id*, at p. 870.

[196] *Id*, at pp. 872-873.

[197] *Id*, at p. 881.

or Constitution.[198] The Commission now must accept the courts' findings and hold that due process protections triggered by test claim statutes surrounding the CACI are reimbursable.

The court in *Humphries* directed the state to institute "some kind of hearing" process to provide a remedy for those who would challenge their listing in the CACI, and provided that the hearing must be before someone other than the person who performed the investigation.[199] The very fact that the Humphries' were forced to sue (as well as the amendments to the code following thereafter) demonstrates that it is unlikely that adequate due process procedures existed prior to that 2009 case, at least in Los Angeles County. The Department of Social Services has adopted procedures that appear at first glance to satisfy due process, as interpreted by the court in *Humphries*, but those measures, adopted in settlement of another due process case, only extended to county welfare departments at that time, and were not required of law enforcement agencies. This is yet another reason for the amendments made in Statutes 2011, chapter 468 (AB 717).[200]

Based on the court's express finding that due process protections are owed, reimbursement for the development and implementation of those procedures is reasonably necessary to carry out the mandate. However, the claimant has submitted no evidence that due process procedures must be continually "develop[ed] *and* maintain[ed]." Therefore, approval of this activity is limited to a one-time activity of developing procedures for this program, consistent with the Legislature's expression of the constitutional requirements, rather than an on-going activity including "maintain[ing]" due process procedures.

The actual provision of due process protections to individuals who seek to challenge being listed in the CACI is reimbursable, based on the holdings of *San Diego Unified* and *Humphries*, *supra*. Because listing in the CACI triggers 14th Amendment due process protections, the agency initiating the listing must provide sufficient due process to protect the rights of the individual against unconstitutional deprivation of a protected liberty interest. The cost of that process is thus reasonably necessary to carry out the mandate. Given that due process hearings will be required any time an individual seeks to challenge his or her inclusion in the CACI, this must be considered a reasonably necessary ongoing activity.

Accordingly, and consistently with the implications of the *Humphries* decision, and *San Diego Unified*, and the subsequent amendments to section 11169, the Commission finds that one-time development and implementation of due process procedures is approved for reimbursement in these parameters and guidelines. The Commission also approves ongoing provision of due process protections to individuals seeking to challenge their listing in the CACI, including notice and a hearing. Both of these activities are eligible for reimbursement by a showing of actual costs, and will require contemporaneous source documentation, as provided in the parameters and guidelines. It is unclear how many, if any, of the eligible claimants provided the mandated due process protections prior to the *Humphrey's* decision in 2009 or the amendment of 11169 in 2011 and what the scope of those protections might have been. However, any jurisdiction that did actually perform the mandated due process activities is eligible to claim for their actual costs incurred beginning July 1, 1999.

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[198] *San Diego Unified*, *supra*, at p. 881.

[199] *Humphries*, *supra*, 554 F.3d 1170, at p. 1201.

[200] Exhibit X, Senate Committee Analysis, AB 717.

7. Requirements of County Welfare Departments Proposed by Claimant

The claimant has proposed reimbursement for reporting activities of county welfare departments, some of which are not supported on the basis of the record, and exceed the scope of the mandate. The claimant proposes reimbursement for the following reporting activities for county welfare departments:

> *1. Completion of the Child Abuse Summary Report (SS 8583) form [Standard time is 22 minutes]*
>
> *2. Completion of the Suspected Child Abuse Report (SS 8572) form [Standard time is 23 minutes]*
>
> *3. Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form [Standard time is 13 minutes]*
>
> *4. Filing copies of the SS 8583 and SS 8572 forms with a copy of the investigative report [Standard time is 22 minutes]*
>
> *5. Response to DOJ inquires [Standard time is 9 minutes]*.[201]

The Commission finds that preparing and submitting the Child Abuse Summary Report form (SS 8583) is expressly approved in the test claim statement of decision, as part and parcel of the completion of an investigation and forwarding of reports to DOJ. The parameters and guidelines reflect this activity, as discussed above, and it is not necessary to further analyze this activity here.

Completion of a "Notice of Child Abuse Central Index Listing (SOC 832) form" is discussed above at Part 4., with respect to providing notice to a suspected abuser that he or she has been listed in the index. The Commission finds, as stated above, that the completion of the form is a reasonable method by which to comply with the mandate, and the parameters and guidelines therefore reflect reimbursement for this activity, where applicable.

Additionally, the claimant proposes reimbursement for "[f]iling copies of the SS 8583 and SS 8572 forms with a copy of the investigative report." The Child Abuse Summary Report, form 8583, is the form forwarded to DOJ. The Suspected Child Abuse Report, form 8572, originates with the mandated reporter, and is received by the investigating agency; this is the report that precipitates all reimbursable activities under CANRA. The activity proposed above might be interpreted to include filing copies of the forms with DOJ, but this is not required by DOJ regulations.[202] Therefore, it more likely is intended to mean filing copies of the incoming (8572) and outgoing (8583) forms with the investigating agency's investigation report, retained by the agency. Retention of these forms is included in the parameters and guidelines language regarding the expressly approved activities regarding retention of records of suspected child abuse at Part 5., above.

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[201] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 27.

[202] California Code of Regulations, title 11, section 903 (Register 98, No. 29) [requirement to report to DOJ using Form 8583, but no requirement to retain a copy of the Form 8583].

The remaining activities cited above are not supported by evidence in the record. In particular, the Suspected Child Abuse Report form (SS 8572) is the same form employed by mandated reporters, individuals whose activities are not subject to reimbursement. It is not clear based on the evidence in the record why county welfare *agencies* should be reimbursed for completing the Child Abuse Summary Report form, while county welfare *employees* would be subject, as individuals, based on their vocation, to the mandatory reporting requirements, which are not reimbursable. In other words, a psychologist, or doctor, would be considered a mandatory reporter by vocation and training, whether employed by the county, or some private entity. Therefore, as was explicitly found in the test claim statement of decision, the mandated reporter activity, to complete the Child Abuse Summary Report form, is not unique to government, and does not impose a reimbursable new program or higher level of service.[203] Submittal of this form to the child protective agency is the triggering event for the mandate—without it there are no mandated activities.

Furthermore, it is unclear from what approved activity in the test claim statement of decision the claimant derives the alleged reasonably necessary activity "Response to DOJ inquiries (9 min)." It could be asserted that responding to DOJ inquiries is a reasonably necessary activity, but the claimant has provided no explanation as to what would give rise to a DOJ inquiry, nor any explanation of what inquiries are proposed to be reimbursable.[204] DOJ does not take any responsibility for the accuracy of the information maintained in the index: "DOJ does not conduct an investigation to verify the accuracy of the information submitted nor does it investigate the quality or accuracy of the abuse or severe neglect investigation conducted by the submitting agency."[205] DOJ serves only as a repository of information, based on the language of the test claim statutes. Therefore it is unknown what sort of inquiry DOJ might undertake to make. The claimant has provided no evidence in the record explaining what a "DOJ inquiry" entails, and therefore this activity must be denied.

Based on the foregoing, the Commission finds that the preparing and submitting the Child Abuse Summary Report, form SS 8583, retaining copies of the Child Abuse Summary Report form SS 8583 and the Suspected Child Abuse Report form SS 8572, and the completion of the Notice of Child Abuse Central Index Listing, form SOC 832, are approved elsewhere in this analysis, and incorporated within the parameters and guidelines, as appropriate. The remaining proposed activities are denied.

C. Claim Preparation and RRM Proposal (Section V. of Proposed Parameters and Guidelines)

The claimant has proposed standard times RRMs for specified activities, including investigative activities performed by law enforcement agencies, and complying with reporting and notice

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[203] Exhibit A, Test Claim Statement of Decision, at pp. 15-16 [Duties alleged under Penal Code section11166 "are not required of local entities, but of mandated reporters as individual citizens," and are therefore not a reimbursable state-mandated new program or higher level of service].

[204] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, at pp. 23-24.

[205] Code of Regulations, title 11, section 902 (Reg. 2002, No. 17; Reg. 2006, No. 19; Reg. 2010, No. 2).

requirements by county welfare departments. The claimant's proposed RRMs will be incorporated into the discussion below, where relevant.

For the following reasons, the Commission finds that the evidence and exhibits submitted are not sufficient to support adoption of the proposed RRMs, consistent with the constitutional and statutory requirements of RRMs, and of Commission decisions generally. While an RRM proposal need not be based on actual cost data, nor precisely reimburse every dollar to every claimant, an RRM must reasonably reimburse claimants for the costs mandated by the state, and an RRM proposal must be based on substantial evidence, like any other Commission decision. Here, as discussed below, there is not sufficient evidence in the record to meet the substantial evidence standard, and to adopt the RRMs for reimbursement on the basis of this record.

Thus, the parameters and guidelines include the Commission's standard language for actual cost reimbursement in Section V, requiring documentation to support the claims for reimbursement.

1. The Purpose of an RRM is to Reimburse Local Government Efficiently and Simply, with Minimal Auditing and Documentation Required.

a. <u>The RRM proposal meets the minimal statutory requirements for adoption of an RRM.</u>

The reimbursement obligation of article XIII B, section 6 was "enshrined in the Constitution ... to provide local entities with the assurance that state mandates would not place additional burdens on their increasingly limited revenue resources."[206] Section 17561(a) states: "[t]he state *shall* reimburse each local agency and school district for *all* 'costs mandated by the state,' as defined in Section 17514."[207] The courts have interpreted the constitutional and statutory scheme as requiring "full" payment of the actual costs incurred by a local entity once a mandate is determined by the Commission.[208] The statutes providing for the adoption of an RRM, along with the other statutes in this part of the Government Code, are intended to implement article XIII B, section 6.[209]

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[206] *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1282; *CSBA v. State of California* (2011) 192 Cal.App.4th 770, 785-786.

[207] Government Code section 17561 (Stats. 2009, ch. 4, § 4 (SB3X 8)) [emphasis added].

[208] *CSBA v. State of California* (*CSBA II*) (Cal. Ct. App. 4th Dist. 2011) 192 Cal.App.4th 770, 786; *County of Sonoma v. Commission on State Mandates* (Cal. Ct. App. 1st Dist. 2000) 84 Cal.App.4th 1264, 1284. The court in *County of Sonoma* recognized that the goal of article XIII B, section 6 was to prevent the state from forcing extra programs on local government in a manner that negates their careful budgeting of expenditures, and that a forced program is one that results in "increased actual expenditures." The court further noted the statutory mandates process that refers to the reimbursement of "actual costs incurred."

See also, Government Code sections 17522 defining "annual reimbursement claim" to mean a claim for "actual costs incurred in a prior fiscal year; and Government Code section 17560(d)(2) and (3), referring to the Controller's audit to verify the "actual amount of the mandated costs."

[209] Government Code section 17500 et seq.

Statutory provision for the adoption of an RRM was originally enacted in 2004, and amended in 2007 to promote greater flexibility.[210] Former section 17518.5 provided that an RRM must "meet the following conditions:"

> (1) The total amount to be reimbursed statewide is equivalent to total estimated local agency and school district costs to implement the mandate in a cost-efficient manner.
>
> (2) For 50 percent or more of eligible local agency and school district claimants, the amount reimbursed is estimated to fully offset their projected costs to implement the mandate in a cost-efficient manner.[211]

The LAO found in a 2007 report that measurement of marginal costs was "complex," and that documentation requirements made it difficult to file claims and led to disputes with the Controller. LAO's recommendation to address these issues was to "[e]xpand the use of unit-based and *other simple claiming methodologies* by clarifying the type of easy-to-administer methodologies that the Legislature envisioned when it enacted this statute."[212] The LAO's recommendations were implemented in Statutes 2007, chapter 329 (AB 1222). Section 17518.5 now defines an RRM as follows:

> (a) "Reasonable reimbursement methodology" means a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514.
>
> (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or projections of other local costs.
>
> (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost efficient manner.
>
> (d) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other

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[210] Government Code section 17518.5 (enacted by Stats. 2004, ch. 890 (AB 2856); amended by Stats. 2007, ch. 329 (AB 1222)).

[211] Government Code section 17518.5 (Stats. 2004, ch. 890 § 6 (AB 2856)).

[212] Exhibit X, "State-Local Working Group Proposal to Improve the Mandate Process," Legislative Analyst's Office, June 21, 2007, page 3. See also, Assembly Bill Analysis of AB 2856 (2004), concurrence in Senate Amendments of August 17, 2004; Assembly Bill Analysis of AB 1222 (2007), concurrence in Senate Amendments of September 4, 2007. These bill analyses identify the purpose of the RRM process is to "streamline the documentation and reporting process for mandates."; *Kaufman & Broad Communities, Inch. v. Performance Plastering* (Cal. Ct. App. 3d Dist. 2005) 133 Cal.App.4th 26, at pp. 31-32 [Reports of the Legislative Analyst's Office may properly be considered, as legislative history, to determine the legislative intent of a statute].

approximations of local costs mandated by the state, rather than detailed documentation of actual costs . . . .

(e) A reasonable reimbursement methodology may be developed by any of the following:

(1) The Department of Finance.

(2) The Controller.

(3) An affected state agency.

(4) A claimant.

(5) An interested party. [213]

An RRM diverges from the traditional requirement of supporting a reimbursement claim with detailed documentation of actual costs incurred and, instead, applies a standard formula or single standard unit cost, based on approximations of local costs mandated by the state. A unit cost or, in this case, unit times, based on approximations or other projections may result in some entities receiving more than their actual costs incurred to comply with a mandated program, and some receiving less. As the following analysis will demonstrate, the statutory requirements are highly flexible, but whether approval of RRM is legally supportable turns on whether it reasonably reimburses eligible claimants for their actual costs and whether it is supported by substantial evidence in the record.

A unit cost must represent a reasonable approximation of the costs incurred by eligible claimants to implement the state-mandated program, in order to comply with the constitutional requirement that *all costs mandated by the state* be reimbursed to a local government entity. In certain circumstances, a unit cost based on a significant or large variation of costs reported may not reasonably represent the costs incurred by eligible claimants and, thus, may not comply with the requirements of article XIII B, section 6 of the California Constitution. On the other hand, given the purpose of the RRM, to "balance accuracy with simplicity," some degree of variation in costs is permissible.[214]

The statutory requirements to adopt an RRM are minimal, and very broad. Government Code section 17518.5, as amended in 2007, eliminates both the prior rule that 50% of eligible claimants have their costs fully offset, and the rule that the total amount to be reimbursed under an RRM must be equal to the total statewide cost estimate. The new statute provides less stringent requirements for documentation of costs, and less burdensome measuring of the marginal costs of higher levels of service.[215] In other words, rather than providing rigid requirements or elements to which an RRM proposal for adoption must adhere, the amended statute focuses on the *sources of information for the development of an RRM*, and only requires

[213] Government Code section 17518.5(b-d) (Stats. 2007, ch. 329 § 1 (AB 1222)).

[214] Government Code section 17557 (Stats. 2010, ch. 719 (SB 856) § 32).

[215] *Kaufman & Broad Communities*, *supra*, 133 Cal.App.4th 26, at pp. 31-32 [LAO reports may be relied upon as evidence of legislative history].

that the end result "balances accuracy with simplicity."[216] The Commission's regulations which implement the RRM statute (section 17518.5) also focus on the information to be used, rather than any specific degree of precision or accuracy necessary.[217] Implicit, however, is the constitutional requirement that the end result must reasonably reimburse claimants for their actual mandated costs, as required by article XIII B, section 6.

The statute provides that detailed, actual cost information is not required to develop an RRM. Section 17518.5 provides that an RRM "shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or *other projections of other local costs*."[218] The statute does not *require* any one of these options; it merely outlines these as *possible sources* for the development of evidence to support an RRM. "[C]ost information from a representative sample of eligible claimants" is only *one source of evidence* upon which to base an RRM, along with "information provided by associations of local agencies and school districts, or *other projections* of local costs."[219] Thus, whether the sample size, or the constitution of the sample, is representative is not dispositive on the question whether an RRM may be adopted. Moreover, section 1183.13 of the Commission's regulations provides that a "representative sample of claimants does not include eligible claimants *that do not respond to surveys or otherwise participate* in submitting cost data."[220]

In addition, the statute provides that an RRM "[w]henever possible… shall be based on general allocation formulas, uniform cost allowances, and *other approximations of local costs* mandated by the state, *rather than detailed documentation* of actual costs."[221]

And finally, section 17518.5(c) provides that an RRM "shall *consider* the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner." The section does not require that an RRM *address* such variation, or that it *mitigate* or *eliminate* such variation.

Here, the law enforcement surveys upon which the RRMs are based were responded to by twelve law enforcement agencies that together "serve over half the state's population."[222] The county welfare surveys were responded to by eight counties, serving "well over 50 percent of the State's population."[223] The law enforcement surveys were developed by the Los Angeles County Sheriff's Department, in cooperation with the California State Association of Counties and the

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[216] Government Code section 17557.

[217] Government Code section 17518.5(b-d) (Stats. 2007, ch. 329 § 1 (AB 1222)); Code of Regulations, title 2, section 1183.131.

[218] Government Code section 17518.5(b) (Stats. 2007, ch. 329 § 1 (AB 1222)).

[219] Government Code section 17518.5 (Stats. 2007, ch. 329 (AB 1222) § 1) [emphasis added].

[220] Code of Regulations, Title 2, section 1183.13 (Register 2008, No. 17).

[221] Government Code section 17518.5(d) (Stats. 2007, ch. 329 § 1 (AB 1222)).

[222] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative at p. 11.

[223] *Id*, at p. 19.

League of California Cities.[224] The county welfare department surveys were developed by "a core team of [Los Angeles] County staff, California Welfare Directors Association staff, and State Department of Social Services staff."

The RRM proposal includes standard times RRMs for specified activities. The survey data upon which the RRMs are based does not require actual dollar amounts for the specified activities, but rather focuses on the time expended for those activities, and bases reimbursement on those standard times applied to an individual claimant's "blended productive hourly rate, in accordance with long established State Controller's Office Instructions."[225] In this respect the RRMs are not based on "detailed documentation of actual costs," but rather on a formula, based on survey data, or on what might be characterized as "other approximations."[226] In rebuttal comments submitted in response to agency and other party comments, the claimant submitted a second revised proposed parameters and guidelines, which narrows the activities for which the claimant seeks reimbursement under the RRMs, but the surveys upon which the standard times RRMs are based are the same, and the analysis herein is therefore unchanged.[227]

Thus, the claimant has submitted survey results from local agencies who responded to the survey request, and who represent over half the state's population. The Commission may find that this constitutes a representative sample, in accordance with the ordinary meanings of "representative" and "sample," and with the definition found in the Commission's regulations, if the survey results are supported by admissible evidence in the record.[228]

In addition, the claimant has submitted a standard times RRM, which could easily be characterized as a "general allocation formula…[or] other approximations of local costs." To the extent that the RRM is based on time data rather than cost data, it is consistent with the minimal requirements of the statute.[229]

Finally, although hourly rates of pay and benefits might vary from one county or city to another, it is not necessary to examine whether and to what extent that variation impacts the total costs of implementing the mandate, because the application of "standard times" to the hourly rates of personnel in different cities and counties will account for the variation, as long as the times themselves are defensible. In this way a standard times proposal does address, and arguably

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[224] Id, at p. 2; See also, Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Declaration of Suzie Ferrell, at p. 6.

[225] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Narrative at pp. 11-12.

[226] Government Code section 17518.5 (Stats. 2007, ch. 329 (AB 1222)).

[227] See Exhibit F, Claimant Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 14-18 [The re-evaluation of the law enforcement RRMs "focused on whether a specific activity should remain in the RRM or be removed. Fortunately, a new time survey of specific activities was not necessary as the standard time component for each activity was discernable."].

[228] Exhibit X, Webster's New International Dictionary, ["representative," and "sample," defined]. See also Code of Regulations, Title 2, section 1183.13.

[229] *Ibid*.

mitigates, any variation in costs among local government, to the extent that personnel costs constitute a significant variable.

Based on the foregoing, the Commission finds that the data submitted, and the proposal based on those data, do "consider the variation" in local costs as required, in order to arrive at the unit times proposed, and otherwise meet the minimal requirements of section 17518.5.

b. The RRM proposal is not supported by substantial evidence in the record.

Despite the findings that the RRM broadly meets the requirements of section 17518.5, statutory enactments must be considered in the context of the entire statutory scheme of which they are a part and be harmonized with the statutory framework as a whole;[230] when the Legislature added section 17518.5 to the Government Code, it did not change the existing requirement in section 17559 that all of the Commission's findings be based on substantial evidence in the record. In 2010, the Commission clarified its regulations to specifically identify the quasi-judicial matters that are subject to these evidentiary rules, including proposed parameters and guidelines and requests to amend parameters and guidelines.[231] Thus, the plain language of the statutory and regulatory mandates scheme requires substantial evidence in the record to support the adoption of an RRM.

Substantial evidence has been defined in two ways: first, as evidence of ponderable legal significance...reasonable in nature, credible, and of solid value;[232] and second, as relevant evidence that a reasonable mind might accept as adequate to support a conclusion.[233] The California Supreme Court has stated that "[o]bviously the word [substantial] cannot be deemed synonymous with 'any' evidence."[234] Therefore the second of the above definitions is

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[230] *Renee J. v. Superior Court* (2001) 26 Cal.4th 735, 743.

[231] The courts, in recent lawsuits dealing with questions of fact, have determined that the Commission's conclusions were not supported by any evidence in the record and, thus, the Commission's decisions were determined invalid pursuant to Government Code section 17559 and Code of Civil Procedure section 1094.5. (See, *Department of Finance v. Commission on State Mandates* (2009) 170 Cal.App.4th 1355 [Peace Officer Procedural Bill of Rights, on the issue of practical compulsion]; *State of California Department of Finance, State Water Resources Control Board, et al. v. Commission on State Mandates and County of San Diego, et al.,* Sacramento County Superior Court, Case No. 34-2010-80000604 [Discharge of Stormwater Runoff, on the issue of whether the permit requirements are considered to fall within the Maximum Extent Practicable standard of federal law]; *State of California Department of Finance, State Water Resources Control Board, and California Regional Water Quality Control Board, Los Angeles Region v. Commission on State Mandates and County of Los Angeles, et al.,* Los Angeles County Superior Court, Case No. BS130730 [Municipal Storm Water and Urban Runoff Discharges, on the issue of whether the permit requirements are considered to fall within the Maximum Extent Practicable standard of federal law]).

[232] *County of Mariposa v. Yosemite West Associates* (Cal. Ct. App. 5th Dist. 1998) 202 Cal.App.3d 791, at p. 805.

[233] *Desmond v. County of Contra Costa* (1993) 21 Cal.App.4th 330, 335.

[234] *People v. Bassett* (1968) 69 Cal.2d 122, at p. 139.

appropriate to the standard for overturning and Commission decision in accordance with section 17559: relevant evidence that a reasonable mind might accept as adequate to support a conclusion. Substantial evidence is not submitted by a party; it is a standard of review, upon which a reviewing court will uphold the determinations of a lower court, or in this context, the Commission, if those findings are supported by substantial evidence. A court will not reweigh the evidence of a lower court, or of an agency exercising its adjudicative functions; rather a court is "obliged to consider the evidence in the light most favorable to the [agency], giving to it the benefit of every reasonable inference and resolving all conflicts in its favor."[235]

The Commission is not required to observe strict evidentiary rules, but its decisions must be reasonable, and grounded in fairness. Section 1187.5(a) of the Commission's regulations provides that when exercising the quasi-judicial functions of the Commission, "[a]ny relevant non-repetitive evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs."[236] This regulation is borrowed from the evidentiary requirements of the Administrative Procedures Act, which contains substantially the same language.[237] In addition, both the Commission's regulations and the Government Code permit the use of hearsay evidence and declarations "for the purpose of supplementing or explaining other evidence but [hearsay] shall not be sufficient in itself to support a finding unless it would be admissible over objection in a civil action."[238]

Therefore, in keeping with the applicable evidentiary standards provided by the statutes and regulations, and in an attempt to harmonize the case law with the clear import of statute and regulation, the following standards emerge: the Commission's decisions must be supported by "substantial evidence" under section 17559, but the conduct of hearings need not adhere to strict evidence rules pursuant to section 1187.5 of the Commission's regulations and Government Code section 11513(c); any relevant non-repetitive evidence *shall* be admitted if it is the sort of evidence on which responsible persons are accustomed to rely; hearsay evidence may be used to supplement or explain, although it shall not be sufficient to support a finding unless admissible over objection in civil actions.[239] Under section 11514, as referenced in the Commission's regulations, an affidavit or declaration may be "given the same effect as if the affiant had testified orally," if properly noticed and an opportunity to cross-examine the affiant is given.[240] Expert testimony, in the form of an affidavit, would be admissible if the Commission finds a witness qualified by special skill or training, and the testimony (here, declaration) is helpful to the Commission.[241] Furthermore, surveys of eligible claimants as a method of gathering cost

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[235] *Martin v. State Personnel Board* (Cal. Ct. App. 3d Dist. 1972) 26 Cal.App.3d 573, at p. 577.

[236] Code of Regulations, Title 2, section 1187.5.

[237] Government Code section 11513.

[238] Code of Regulations, title 2, section 1187.5; Government Code section 11514 [providing for use of affidavits in lieu of testimony].

[239] California Code of Regulations, Title 2, section 1187.5.

[240] Government Code section 11514(a) (Stats. 1947, ch. 491 § 6).

[241] Evidence Code sections 720; 801 (Stats. 1965, ch. 299 § 2).

data are contemplated by the statute and the regulations as a viable form of evidence, but they must be admissible under the Commission's regulations and the evidence rules, as discussed.[242]

The claimant has proposed standard times RRMs for investigative activities performed by law enforcement, and for reporting and notice activities performed by county welfare departments, as follows:

> Level - 1 No Child Abuse Based on Preliminary Information (Suspected Child Abuse Report (SCAR) or Call-for-Service).
>
> All child abuse reports, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, investigated and closed with no further action taken if no child abuse is indicated based on information received by the agency.
>
> The standard time for Level 1 is 102 minutes.
>
> Level 2 - Patrol Officer Investigation, No Child Abuse
>
> All child abuse reports, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, investigated and if child abuse is not suspected after a patrol officer's investigation, the incident must be documented and closed.
>
> The standard time for Level 2 is 268 minutes.
>
> Level 3 - Reported CACI Investigation
>
> All child abuse allegations, whether from mandated reporters, the public or a cross-reporting agency department, must be logged in, reviewed, and investigated. If suspected child abuse has not been ruled out after a patrol officer's investigation, an in depth investigation must be completed to determine if the child abuse is "unfounded," "inconclusive," or "substantiated."
>
> If child abuse is "substantiated"' or "inconclusive," it must be reported to the State Department of Justice. Before it is reported, certain Level 3 steps, which go beyond those found in Level 1 and 2, must be performed.
>
> The standard time for Level 3 is 838 minutes.
>
> Actual cost reimbursement is available for additional services not found in the Level 3 RRM. These services are described in IV.C(D) below.
>
> The standard times for county welfare agencies are:
>
> 1. Completion of the Child Abuse Summary Report (SS 8583) form
>
> The standard time is 22 minutes.
>
> 2. Completion of the Suspected Child Abuse Report (SS 8572) form.
>
> The standard time is 23 minutes.

[242] Government Code section 17518.5; Code of Regulations, Title 2, section 1183.13.

3. Completion of the Notice of Child Abuse Central Index Listing (SOC 832) form.

The standard time is 13 minutes.

4. Filing copies of the SS 8583 and SS 8572 forms with a copy of the investigative report.

The standard time is 22 minutes.

5. Response to DOJ inquires.

The standard time is 9 minutes.[243]

Based on the record here, the Commission does not have substantial evidence upon which to base a decision to adopt the standard times RRMs proposed for law enforcement.

The declarations of Suzie Ferrell and Daniel Scott state that the law enforcement surveys were developed on the basis of the investigative activities necessary to complete the ICAN mandated activities, and that the activities included in the surveys are "reasonably necessary in conducting ICAN investigations, preparing ICAN reports, and performing other ICAN required duties."[244] The Ferrell declaration also states that "it is my information and belief that the average or standard time for each ICAN step…is based on a representative sample of law enforcement agencies." In an additional declaration attached to the claimant's rebuttal comments and second revised proposed parameters and guidelines, Ms. Ferrell states, with slightly more specificity, that "the replacement RRM, found in Exhibit 1 of this filing, contains only those activities that are reasonably necessary in order to complete the state 'Child Abuse Investigation Report' Form SS 8583."[245]

As discussed above with respect to reimbursable activities, these proposed RRMs, if supported with substantial evidence, could be only partially approved, despite the assertions of Mr. Scott and Ms. Ferrell, because the activities underpinning the proposed RRMs exceed the scope of the mandate, and the scope of what is reimbursable under article XIII B, section 6. Notwithstanding their information and belief that the steps described in the law enforcement RRMs are necessary to complete ICAN investigations, the activities beyond investigation by patrol officers for purposes of preparing the report required by section 11169, as discussed, are not reimbursable, because those activities exceed the scope of what was approved in the test claim statement of decision; they exceed the scope of what is reasonably necessary to carry out the mandate (i.e., to determine whether a report is unfounded); and they exceed the scope of what is reimbursable under article XIII B, section 6 and Government Code section 17556.[246]

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[243] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at pp. 26-27.

[244] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 1, Declaration of Suzie Ferrell, at p. 6.

[245] Exhibit F, Claimant's Rebuttal Comments and Second Revised Proposed Parameters and Guidelines, at p. 47.

[246] See discussion above at section (B.)(3.), p. 34 and following.

Along with the declarations described above, the claimant has submitted summary survey results for the law enforcement activities that the claimant seeks to include in the law enforcement RRMs. Those summary survey results describe how much time should be assigned to each step in the investigation for law enforcement agencies. However, as discussed above, the reimbursement of those activities is limited to the activities and level of investigation required for the purpose of completing the Form 8583. Anything more, as analyzed above, would provide reimbursement for the costs of mandated reporter activities, or a criminal investigation; and to reimburse law enforcement agencies for activities beyond those approved for county welfare departments: these are not reimbursable activities. Moreover, nowhere in the claimant's submissions are the actual raw data found, nor any spreadsheets or other summaries that detail how the standard times RRMs were calculated; therefore it cannot be determined whether there is substantial evidence to support the costs claimed. In the claimant's rebuttal comments and second revised proposed parameters and guidelines, the times for each activity are identified individually, as follows:

Duty	Time in Minutes
Officer receives, prints, or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters	15
Officer processes child abuse report into agency's tracking system	7
Officer reviews report and determines based on the SCAR or call-for-service that no further investigation is required	33
Officer's findings are entered into agency's system	26
Supervising officer reviews investigation findings and approves closure of report indicating no child abuse	21
Totals for Level 1	102

Because the claimant's proposal identifies individual times for each activity, non-reimbursable activities *could* potentially be eliminated in an adopted RRM. However there remains no evidence to support the standard times requested, other than the conclusory declarations submitted into evidence. In addition, there is no evidence provided that these activities are utilized other than in the County of Los Angeles. In comments submitted in response to the draft staff analysis, the claimant submitted the declaration of Mr. John Langstaff, "Project and Program Manager of the E-SCARS project." Mr. Langstaff declares that the "specialized software" for cross-reporting and tracking child abuse reports utilized by the County is "a more reliable method of cross-reporting" than relying on fax machines. However, Mr. Langstaff does not state, nor does any other evidence in the record indicate, whether any other county or jurisdiction utilizes the E-SCARS system, or any other electronic tracking system. The standard times proposed above presume that the investigating patrol officer utilizes the agency's tracking system, but there is no support in the record for that presumption with respect to other jurisdictions. Therefore the RRMs, based upon inadmissible hearsay, and including activities that are not approved and may or may not be utilized in other jurisdictions, are not supported by substantial evidence in the record and cannot be approved by the Commission.

Based on the analysis above, the law enforcement RRMs are denied.

Moreover, just as with the law enforcement standard times proposed, the claimant has submitted only summary survey results for county welfare departments' activities, along with the survey questions distributed to eligible claimants.[247] As discussed above, the surveys were returned by eight eligible claimants, representing, according to the claimant's evidence, more than fifty percent of the state's population. But nowhere in the claimant's submissions is there any evidence of the raw data returned. Only the conclusions are stated, in the form of standard times calculated by the claimant. This evidence is not sufficient in itself to support the Commission's decision to approve the proposed RRMs.

Based on the foregoing, proposed RRMs for county welfare departments are denied.

D. Offsetting Revenues and Reimbursements (Section VII. of Proposed Parameters and Guidelines)

The Commission's regulations require parameters and guidelines to identify offsetting revenues that may apply to the program as follows:

i. Dedicated state and federal funds appropriated for this program

ii. Non-local agency funds dedicated for this program.

iii. Local agency's general purpose funds for this program.

iv. Fee authority to offset partial costs of this program.[248]

These items, required to be identified, do not undermine the Commission's finding that a program is reimbursable unless there is also a finding that the funding is sufficient to cover the costs of the program under section 17556(e), which is not the case here.

In addition, parameters and guidelines for *all* programs recently adopted state substantially as follows:

> Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

Therefore, even if the parameters and guidelines do not specifically highlight required or potential offsetting revenues, the Controller has authority to reduce reimbursement when other non-tax revenues are applied to mandated costs.

Based on the comments of parties and interested parties, and the plain language of the 2011 Realignment statutes, the Commission determines in the analysis below that non-local funds for child welfare services are identified as potentially offsetting revenue, but 2011 Realignment Funds are not offsetting revenue for purposes of ICAN mandated activities.

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[247] Exhibit B, Claimant's Revised Proposed Parameters and Guidelines, Exhibit 10, Child Abuse and Neglect Reporting Act Time Study Survey Questions, at pp. 2-3.

[248] Code of Regulations, Title 2, section 1183.1 (Register 2005, No. 36).

Here, as noted above, DOF and CDSS raised in their comments on the draft staff analysis an issue of offsetting revenue, and suggested that funding provided by the state, both prior to and including in the 2011 realignment, and possibly the language of article XIII, section 36 of the California Constitution might limit reimbursement going forward for the ICAN activities.[249] Specifically, CDSS suggested that "until the 2011 realignment of child welfare services, on the child welfare side counties have received significant state funding for the activities of social workers, for whom many of the activities identified in this mandate is [*sic*] a core function of their work." CDSS went on to assert that "[w]e also would expect the Commission to consider the implications of the realignment agreements' statutory and constitutional changes in any reimbursable cost estimates beyond 2011." And CDSS suggested as well that "the Commission should consider the revenues received by counties as a result of the 1991-92 Realignment of Child Welfare Services Programs (AB 948 Chapter 91 (1991)) as a potential offset to county costs for mandated activities."[250]

DOF asserted, in its comments on the draft proposed statement of decision, that "to the extent that 2011 Realignment funds [counties] for conducting ICAN activities, under Article XIII, section 36 of the California Constitution…the departments are required to conduct the mandated activities only insofar as funding is provided by 2011 Realignment [*sic*]."[251]

In response to these comments, Commission staff issued a request for comments on this new substantive issue.[252] Specifically, staff requested additional briefing on the following three questions:

1. Are the approved activities under the ICAN statutes (Penal Code sections 11165.9, 11166, 11166.2, 11166.9,[253] 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9)) part of "child abuse prevention, intervention, and treatment services as those costs and services are described in statute and regulation," for purposes of the funding directed to the Child Abuse Prevention Subaccount? And, if so, do such funds constitute a potential or required offset?
2. Does the shift of complete or partial funding responsibility from the state to local governments of existing approved mandated activities result in a mandate "imposed by the 2011 Realignment Legislation" within the meaning of paragraph (3)?

[249] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines; Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[250] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[251] Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[252] Exhibit N, Commission Request for Comments.

[253] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

3. Does article XIII, section 36 require, as suggested by DOF, that an existing mandated program funded under the 2011 Realignment is mandated only to the extent of funding, or does that limitation apply only to future new programs or increases in levels of service related to a funded program?

CSAC responded to the request first, arguing that the approved ICAN activities "are not among the 'public safety services' that are covered by section 36 of article XIII of the California Constitution." CSAC maintains that "[t]here is nothing in Prop. 30 that broadly exempts from reimbursement any program that could potentially fit within the definition of 'public safety services.'" CSAC concludes that under article XIII, section 36, public safety services "are only exempt from reimbursement if they were assigned to local agencies by 2011 Realignment Legislation," and that the mandated ICAN activities were not transferred to local agencies by the 2011 Realignment Legislation, and therefore reimbursement is not affected.[254]

The claimant also responded to the request for comment, arguing that the ICAN mandated activities "were already assigned to local agencies prior to enactment of the 2011 Realignment Legislation," and that the Realignment Legislation "specifically details, by statutory reference, which Public Safety Services responsibilities are assigned to local agencies as a result of that legislation." The claimant concludes that "[b]ecause the ICAN statutes at issue have not been assigned to local agencies pursuant to the 2011 Realignment Legislation, but instead were preexisting mandates, they are not part of the 'child abuse prevention, intervention, and treatment services' referenced in Government Code section 30025(f)(16)(A)(vi)."[255]

And finally, DOF also responded to the request for comments, concluding that "[a]fter deliberating the questions, as well as the ICAN activities," there is no effect on the ICAN mandate resulting from article XIII, section 36. DOF asserts that "there is no statute that identifies and/or describes specific funding for ICAN activities," and that "Finance does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government." Finance concludes that article XIII, section 36 only applies to limit reimbursement for "Legislation enacted after September 30th, 2012 that has the overall effect of increasing costs already incurred by a local agency for programs or levels of service mandated by 2011 Realignment Legislation."[256]

a. <u>The non-local share of child welfare services funding is identified as potentially offsetting revenue against costs mandated by the state.</u>

CDSS has suggested that counties receive "significant state funding for the activities of social workers," which, as discussed above, include referring cases of child abuse to DOJ, and conducting investigative activities under the ICAN statutes.[257] CDSS points to the 1991 realignment of health, mental health, and social services, in which the responsibilities of certain programs were shifted from the state to the counties, and the ratio of state to local funding was

[254] Exhibit P, CSAC Response to Commission Request for Comment, at pp. 1-2.

[255] Exhibit Q, County of Los Angeles Response to Commission Request for Comments.

[256] Exhibit R, DOF Response to Commission Request for Comments, at pp. 1-2.

[257] Exhibit M, CDSS Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

shifted, with a corresponding dedicated revenue stream to make up the difference. Prior to the 1991 Realignment, child welfare services funding was made up of 74 percent state and 24 percent local revenues. The 1991 Realignment altered the ratio to 70 percent state funding and 30 percent local funding, while at the same time increasing the state sales tax by one-half percent, and directing a larger share of the VLF revenues to local governments to cover the costs of realignment.[258]

There is no evidence in the record as to exactly what portion of the 70 percent state funding, or the increased local funding, is directed to the ICAN activities, if any, and Statutes 1991, chapter 91 (AB 948) does not specifically cite the prevention of child abuse as a purpose or priority of either source of funds. Accordingly, the Manual of Policies and Procedures, an excerpt of which was included in the claimant's exhibits, and which is cited above with respect to the scope of reimbursable activities, shows that ICAN duties are among those expected of Child Welfare Services agencies, but are not the only charge and expectation of those agencies. In addition, the Manual relies on the Welfare and Institutions Code for authority, rather than the Penal Code sections that impose the ICAN mandated activities. Thus, due to a lack of evidence in the record, the Commission cannot find, as a matter of law, that the non-local funds provided for Child Welfare Services in the 1991 Realignment are sufficient to fund any certain amount or proportion of the costs mandated by the state.

To the extent non-local funds are applied to cover the costs of the mandated activities, the Controller may reduce reimbursement accordingly, consistent with article XIII B, section 6. Based on the foregoing, the Commission finds that non-local funding for child welfare services from July 1, 1999 through June 30, 2011, is identified as potentially offsetting revenues against costs mandated by the state

b. <u>The 2011 realignment does not provide off-setting revenue to this program.</u>

As of November 3, 2004, article XIII B, section 6(c) defines a "mandated new program or higher level of service" as including "a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility."[259] Accordingly, after the 2011 Realignment Legislation was enacted, the LAO issued a report on the realignment, identifying several "pressing implementation issues," including a risk that the programs shifted to the local level could trigger new mandate reimbursement requirements.[260] The principal accomplishments of the realignment were to raise new revenues, and to shift from the state to local governments complete financial responsibility for required programs for which the state previously had complete or partial responsibility.[261] Although no eligible claimant has come forward to file a test claim on the 2011 Realignment statutes pursuant to article XIII B, section 6(c), the LAO expressed an opinion that the statutes facially appear to constitute a mandated new program or higher level of service, and are

[258] Exhibit X, LAO Analysis of 1991 Realignment, at pp. 3; 6.

[259] Adopted by the voters as Proposition 1A, November 2, 2004.

[260] Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

[261] Exhibit X, LAO Report on 2011 Realignment, at pp. 4-6.

substantially likely to expose the state to liability for mandate reimbursement.[262] Therefore, the LAO recommended that:

> The clearest way to ensure that the 2011 realignment package does not result in state reimbursable mandates would be for the state to pass a constitutional amendment similar to the one proposed by the Governor. That measure excluded the 2011 realignment program changes from the reimbursement requirement.[263]

The following year, the voters approved Proposition 30, on November 6, 2012. In addition to providing new revenue for a period of years, Proposition 30 added article XIII, section 36 to the California Constitution. Section 36 provides:

> (3) *Notwithstanding Section 6 of Article XIII B, or any other constitutional provision, a mandate of a new program or higher level of service on a local agency imposed by the 2011 Realignment Legislation, or by any regulation adopted or any executive order or administrative directive issued to implement that legislation, shall not constitute a mandate requiring the State to provide a subvention of funds within the meaning of that section.*
>
> (4)(A) Legislation enacted after September 30, 2012, that has an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service required by legislation, described in this subparagraph, above the level for which funding has been provided.
>
> (B) Regulations, executive orders, or administrative directives, implemented after October 9, 2011, that are not necessary to implement the 2011 Realignment Legislation, and that have an overall effect of increasing the costs already borne by a local agency for programs or levels of service mandated by the 2011 Realignment Legislation, shall apply to local agencies only to the extent that the State provides annual funding for the cost increase. Local agencies shall not be obligated to provide programs or levels of service pursuant to new regulations, executive orders, or administrative directives, described in this subparagraph, above the level for which funding has been provided.[264]

DOF suggested that Proposition 30 might end reimbursement for county welfare departments for ICAN activities:

> [I]n regards to county welfare departments, to the extent that 2011 Realignment funds them for conducting the ICAN activities, under Article XIII, section 36 of the California Constitution, if the Commission outlines reimbursable activities

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[262] Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

[263] Exhibit X, LAO Report on 2011 Realignment, at pp. 11; 19.

[264] California Constitution, article XIII, section 36(c) (adopted November 6, 2012) [emphasis added].

> that cause these departments to incur costs that are in excess of what 2011 Realignment funds, the departments are required to conduct the activities only insofar as funding is provided by 2011 Realignment. Activities that result in costs in excess of what 2011 Realignment provides are not reimbursable mandates and the county welfare departments may conduct those additional activities if they have resources to do so.[265]

But the plain language of the above-quoted provisions of Proposition 30 (now article XIII, section 36) does not support that conclusion. Ultimately, DOF concluded "after deliberating" that reimbursement for ICAN activities is not affected by Proposition 30. Rather, DOF asserts that article XIII, section 36 only applies to limit reimbursement for Legislation enacted after September 30, 2012 that "has the overall effect of increasing costs already incurred by a local agency for programs or levels of service mandated by 2011 Realignment Legislation." DOF also states that it "does not believe that the 2011 Realignment Legislation shifted complete or partial funding responsibility from the state to local government," for the ICAN mandated activities, and that "there is no statute that identifies and/or describes specific funding for ICAN activities." Therefore, DOF concludes that "the approved activities under the ICAN statutes are reimbursable under the law."[266] This conclusion is consistent with the comments submitted by claimant and CSAC, as well as the plain language of article XIII, section 36.

Therefore, the Commission finds that the 2011 Realignment Legislation, coupled with Proposition 30, had no effect on mandate reimbursement for the approved activities identified in the ICAN test claim statement of decision.

V. CONCLUSION

For the foregoing reasons the Commission hereby adopts the attached proposed parameters and guidelines, providing for actual cost reimbursement of the activities approved in the test claim statement of decision and the reasonably necessary activities, as analyzed above.

[265] Exhibit L, DOF Comments on Draft Proposed Statement of Decision and Parameters and Guidelines.

[266] Exhibit R, DOF Response to Commission Request for Comments.

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES:	Case No.: 00-TC-22
Penal Code Sections 11165.9, 11166,11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531 and 1459; Statutes 1988, Chapters 269, 1497 and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363 and 1603; Statutes 1992, Chapters 163, 459 and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843 and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916 California Code of Regulations, Title 11, Section 903 (Register 98, No. 29) "Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91) Period of reimbursement begins July 1, 1999, or later for specified activities added by subsequent statutes. Reimbursement ends for specified activities on January 1, 2012.	*Interagency Child Abuse and Neglect Investigation Reports* STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7 (*Adopted December 6, 2013*) (*Served December 16, 2013*)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached parameters and guidelines on December 6, 2013.

Heather Halsey, Executive Director

Adopted: December 6, 2013

PARAMETERS AND GUIDELINES

Penal Code Sections 11165.9, 11166, 11166.2, 11166.9[1], 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) as added or amended by Statutes 1977, Chapter 958; Statutes 1980, Chapter 1071; Statutes 1981, Chapter 435; Statutes 1982, Chapters 162 and 905; Statutes 1984, Chapters 1423 and 1613; Statutes 1985, Chapter 1598; Statutes 1986, Chapters 1289 and 1496; Statutes 1987, Chapters 82, 531, and 1459; Statutes 1988, Chapters 269, 1497, and 1580; Statutes 1989, Chapter 153; Statutes 1990, Chapters 650, 1330, 1363, and 1603; Statutes 1992, Chapters 163, 459, and 1338; Statutes 1993, Chapters 219 and 510; Statutes 1996, Chapters 1080 and 1081; Statutes 1997, Chapters 842, 843, and 844; Statutes 1999, Chapters 475 and 1012; and Statutes 2000, Chapter 916

California Code of Regulations, Title 11, Section 903 (Register 98, Number 29)

"Child Abuse Investigation Report" Form SS 8583 (Rev. 3/91)

Interagency Child Abuse and Neglect Investigation Reports
00-TC-22

Period of reimbursement begins July 1, 1999,
or later for specified activities added by subsequent statutes.

I. SUMMARY OF THE MANDATE

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

The act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The act provides rules and procedures for local agencies, including law enforcement, receiving such reports. The act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and district attorneys' offices. The act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies. The act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify

[1] Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 (SB 1313)).

suspected child abusers that they have been listed in the Child Abuse Central Index. The act imposes certain due process protections owed to persons listed in the index, and provides certain other situations in which a person would be notified of his or her listing in the index.

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

II. ELIGIBLE CLAIMANTS

Any city, county, and city and county that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the test claim on June 29, 2001, establishing eligibility for reimbursement for the 1999-2000 fiscal year. Therefore, costs incurred on or after July 1, 1999 are reimbursable under this test claim, for statutes in effect before July 1, 1999, or later periods as specified for statutes effective after July 1, 1999.

However, Penal Code section 11169 was amended in Statutes 2011, chapter 468 (AB 717), effective January 1, 2012, to repeal the mandate for law enforcement agencies to report to DOJ, and to require that all other affected departments in the local agencies report to DOJ only "substantiated" reports of suspected child abuse, and not "inconclusive" reports. Thus, law enforcement agencies are eligible for reimbursement for the costs of completing investigations of suspected child abuse in order to determine whether a report of suspected child abuse is unfounded, inconclusive, or substantiated, for the purpose of forwarding those reports to DOJ from July 1, 1999 until December 31, 2011, when the mandate was repealed. In addition, law enforcement agencies are eligible for reimbursement for the costs of notifying suspected abusers that they have been listed in the Child Abuse Central Index at the time that a report is submitted to DOJ from July 1, 1999 until December 31, 2011, when the mandate to forward reports to DOJ was repealed.

For all other affected departments in the local agencies, the reimbursement period for forwarding reports that are "inconclusive" to DOJ is from July 1, 1999 until December 31, 2011, due to a subsequent change in Penal Code section 11169 by Statutes 2011, chapter 468 (AB 717). On and after January 1, 2012, only forwarding reports to DOJ that are "substantiated" is reimbursable.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560(b).)
5. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed.

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Claimants wishing to use time studies to support salary and benefit costs are required to comply with the State Controller's Time-Study Guidelines before a time study is conducted. Time study usage is subject to the review and audit conducted by the State Controller's Office.

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

A. One-Time Activities

1. Policies and Procedures

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

a. Update Departmental policies and procedures necessary to comply with the reimbursable activities identified in IV B. (One-time costs only)

b. Develop ICAN due process procedures reasonably necessary to comply with federal due process procedural protections under the 14th Amendment which need to be afforded suspects reported to the DOJ's Child Abuse Central Index [CACI]. (One-time costs only)

2. Training

City and county police or sheriff's departments, county welfare departments, and county probation departments where designated by the county to receive mandated reports, may claim reimbursement for the increased costs to:

> Develop and implement training for ICAN staff to implement State Department of Justice (DOJ) ICAN requirements. Reimbursable specialized ICAN training costs include those incurred to compensate instructors for their time in participating in training sessions and to provide necessary facilities, training materials and audio visual presentations. (One time per employee whose job responsibilities involve ICAN mandated activities)

B. On-going Activities

1. Distributing the Suspected Child Abuse Report Form

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

a. Distribute the child abuse reporting form adopted by DOJ (currently known as the "Suspected Child Abuse Report" Form SS 8572) to mandated reporters.[2]

2. Reporting Between Local Departments

a. Accepting and Referring Initial Child Abuse Reports when a Department Lacks Jurisdiction:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Transfer a call electronically or immediately refer the case by telephone, fax, or electronic transmission, to an agency with proper jurisdiction, whenever the

[2] Penal Code section 11168, as added by Statutes 1980, chapter 1071 and amended by Statutes 2000, chapter 916.

department lacks subject matter or geographical jurisdiction over an incoming report of suspected child abuse or neglect.[3]

b. Cross-Reporting of Suspected Child Abuse or Neglect from County Welfare and Probation Departments to the Law Enforcement Agency with Jurisdiction and the District Attorney's Office:

1) County probation departments shall:

i. Report by telephone immediately, or as soon as practically possible, to the law enforcement agency having jurisdiction over the case, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[4]

2) County welfare departments shall:

i. Report by telephone immediately, or as soon as practically possible, to the agency given the responsibility for investigation of cases under Section 300 of the Welfare and Institutions Code, and to the district attorney's office every known or suspected instance of child abuse, as defined in Penal Code section 11165.6, except acts or omissions coming within subdivision (b) of section 11165.2, or reports made pursuant to section 11165.13 based on risk to a child which relates solely to the inability of the parent to provide the child with regular care due to the parent's substance abuse, which shall be reported only to the county welfare department.

Reimbursement is not required for making an initial report of child abuse and neglect from a county welfare department to the law enforcement

[3] Penal Code sections 11165.9 (Stats. 2000, ch. 916, § 8 (AB 1241)).

[4] Penal Code section 11166 (h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

agency having jurisdiction over the case, which was required under prior law to be made "without delay."

ii. Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency, including the law enforcement agency having jurisdiction over the case, to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[5]

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

City and county police or sheriff's departments shall:

1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department.[6]

2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.

3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

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[5] Penal Code section 11166(h) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (i) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (j) by Statutes 2005, chapter 42 (AB 299).

[6] Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299).

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[7]

d. Receipt of Cross-Reports by District Attorney's Office:

District attorneys' offices shall:

Receive reports of every known or suspected instance of child abuse reported to law enforcement, county probation or county welfare departments, except acts or omissions of general neglect coming within Penal Code section 11165.2(b).[8]

e. Reporting to Licensing Agencies:

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

1) Report by telephone immediately or as soon as practically possible to the appropriate licensing agency every known or suspected instance of child abuse or neglect when the instance of abuse or neglect occurs while the child is being cared for in a child day care facility, involves a child day care licensed staff person, or occurs while the child is under the supervision of a community care facility or involves a community care facility licensee or staff person.

2) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.2. The agency shall send the licensing agency a copy of its investigation report and any other pertinent materials.

   As of July 31, 2001, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours.[9]

f. Additional Cross-Reporting in Cases of Child Death:

1) City and county police or sheriff's departments shall:

   Cross-report all cases of child death suspected to be related to child abuse or neglect to the county child welfare agency.[10]

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[7] *Ibid*.

[8] Penal Code section 11166 (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)).

[9] Penal Code section 11166.2 (Added by Stats. 1985, ch. 1598 § 4; amended by Stats. 1987, ch. 531 § 5; Stats. 1988, ch. 269 § 3; Stats. 1990, ch. 650 § 1 (AB 2423); Stats. 2000, ch. 916 § 18 (AB 1241)).

[10] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

2) County welfare departments shall:

i. Cross-report all cases of child death suspected to be related to child abuse or neglect to law enforcement.[11]

ii. Create a record in the Child Welfare Services/Case Management System (CWS/CMS) on all cases of child death suspected to be related to child abuse or neglect.[12]

iii. Enter information into the CWS/CMS upon notification that the death was subsequently determined not to be related to child abuse or neglect.[13]

3. Reporting to the State Department of Justice

a. **From July 1, 1999 to December 31, 2011**, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:[14]

1) Complete an investigation for purposes of preparing the report

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[15] Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

[11] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

[12] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313); Stats. 2010, ch. 618, § 10 (AB 2791)).

[13] Penal Code section 11166.9 (Stats. 2000, ch. 916, § 23 (AB 1241)); Renumbered at Penal Code section 11174.34 (Stats. 2004, ch. 842 § 13 (SB 1313)).

[14] Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ *for law enforcement agencies only* ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.

[15] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

Reimbursement is not required in the following circumstances:

i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission.[16]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

b. **Beginning January 1, 2012**, county welfare departments, or county probation departments where designated by the county to receive mandated reports shall:

[16] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

1) Complete an investigation

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice.[17] Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

Reimbursement is not required in the following circumstances:

i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583, or subsequent designated form, to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583.

2) Forward reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated, as defined in Penal Code section 11165.12. Unfounded or inconclusive reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a

[17] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

form approved by the Department of Justice and may be sent by fax or electronic transmission.[18]

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated to a finding of inconclusive or unfounded, or from inconclusive or unfounded to substantiated, or when other information is necessary to maintain accuracy of the CACI.

Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.

4. Notifications Following Reports to the Child Abuse Central Index

a. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

1) Notify in writing the known or suspected child abuser that he or she has been reported to the Child Abuse Central Index, in any form approved by the Department of Justice, at the time the "Child Abuse Investigation Report" is filed with the Department of Justice.[19]

This activity includes, where applicable, completion of the Notice of Child Abuse Central Index Listing form (SOC 832), or subsequent designated form.

For law enforcement agencies only, this activity is eligible for reimbursement from July 1, 1999 until December 31, 2011, pursuant to Penal Code section 11169(b), as amended by Statutes 2011, chapter 468 (AB 717), which ends the mandate to report to DOJ for law enforcement agencies.

2) Make relevant information available, when received from the Department of Justice, to the child custodian, guardian ad litem appointed under section 326, or counsel appointed under section 317 or 318 of the Welfare and Institutions Code, or the appropriate licensing agency, if he or she is treating or investigating a case of known or suspected child abuse or severe neglect.[20]

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[18] Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916, § 27 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.

[19] Penal Code section 11169(c) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

[20] Penal Code section 11170 (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

3) Inform the mandated reporter of the results of the investigation and of any action the agency is taking with regard to the child or family, upon completion of the child abuse investigation or after there has been a final disposition in the matter.[21]

4) Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect investigation reports contained in the index from the Department of Justice when investigating a home for the placement of dependent children. The notification shall include the name of the reporting agency and the date of the report.[22]

b. City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, county welfare departments, county licensing agencies, and district attorney offices shall:

Obtain the original investigative report from the agency that submitted the information to the CACI pursuant to Penal Code section 11169(a), and objectively review the report, when information regarding an individual suspected of child abuse or neglect, or an instance of suspected child abuse or neglect, is received from the CACI while performing existing duties pertaining to criminal investigation or prosecution, or licensing, or placement of a child.[23]

Reimbursement for this activity does not include investigative activities conducted by the agency, either prior to or subsequent to receipt of the information that necessitates obtaining and reviewing the investigative report.

c. City and county police or sheriff's departments, county probation departments, and county welfare departments shall:

Notify, in writing, the person listed in the Child Abuse Central Index that he or she is in the index, upon receipt of relevant information concerning child abuse or neglect reports contained in the index from the Department of Justice regarding placement with a responsible relative pursuant to Welfare and Institutions Code sections 281.5, 305, and 361.3. The notification shall include the location of the original investigative report and the submitting agency. The notification shall be

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[21] Penal Code section 11170(b) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

[22] *Ibid*.

[23] Penal Code section 11170(b)(6) (Stats. 2000, ch. 916 (AB 1241)); now subdivision (b)(10), as amended by Statutes 2012, chapter 848 (AB 1707).

submitted to the person listed at the same time that all other parties are notified of the information, and no later than the actual judicial proceeding that determines placement.[24]

5. Record Retention

a. City and county police or sheriff's departments, and county probation departments if designated by the county to receive mandated reports shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of eight years (a higher level of service above the two-year record retention requirement pursuant to Gov. Code §§ 26202 (cities) and 34090 (counties).) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[25]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first two years of record retention required under prior law, but only for the eight years following.

b. County welfare departments shall:

Retain child abuse or neglect investigative reports that result in a report filed with the Department of Justice for a minimum of seven years (a higher level of service above the three-year record retention requirement pursuant to Welf. & Inst. Code, § 10851.) If a subsequent report on the same suspected child abuser is received within the first 10-year period, the report shall be maintained for an additional 10 years.[26]

This activity includes retaining copies of the Suspected Child Abuse Report form SS 8572, received from a mandated reporter, and the Child Abuse Summary Report form SS 8583, with the original investigative report.

Reimbursement is not required for the first three years of record retention required under prior law, but only for the seven years following.

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[24] Penal Code section 11170(c) (Added by Stats. 1980, ch. 1071 § 4; amended by Stats. 1981, ch. 435, § 5; Stats. 1982, ch. 162, § 3; Stats. 1984, ch. 1613, § 3; Stats. 1985, ch. 1598, § 8.5; Stats. 1986, ch. 1496, § 3; Stats. 1987, ch. 82, § 4; Stats. 1989, ch. 153, § 2; Stats. 1990, ch. 1330 § 2 (SB 2788); Stats. 1990, ch. 1363, § 15.7 (AB 3532); Stats. 1992, ch. 163, § 113 (AB 2641); Stats. 1992, ch. 1338, § 2 (SB 1184); Stats. 1993, ch. 219, § 221.1 (AB 1500); Stats. 1996, ch. 1081, § 5 (AB 3354); Stats. 1997, ch. 842, § 6 (SB 644); Stats. 1997, ch. 843, § 5 (AB 753); Stats. 1997, ch. 844, § 2.5 (AB 1065); Stats. 1999, ch. 475, § 8 (SB 654); Stats. 2000, ch. 916, 28 (AB 1241)).

[25] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2001, ch. 133(AB 102); Stats. 2004, ch. 842 (SB 1313); Stats. 2011, ch. 468 (AB 717)).

[26] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241)).

6. Due Process Procedures Offered to Person Listed in CACI

City and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall:

Provide due process reasonably necessary to comply with federal due process procedural protections under the 14th Amendment that must be afforded to individuals reported to the DOJ's Child Abuse Central Index. This activity includes a hearing before the agency that submitted the individual's name to CACI. This activity includes any due process procedures available to persons listed in the CACI prior to the enactment of Statutes 2011, chapter 468.

Reimbursement is not required for a hearing meeting the requirements of due process if a court of competent jurisdiction has determined that child abuse has occurred, or while the allegation is pending before a court.[27]

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

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

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent

[27] (Penal Code section 11169(h) (Stats. 1997, ch. 842 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468 (AB 717)); *Humphries v. County of Los Angeles* (9th Cir. 2009) 554 F.3d 1170; *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859.

on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable. The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

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

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total

allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or

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

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[28] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

[28] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On December 16, 2013, I served the:

Statement of Decision and Parameters and Guidelines
Interagency Child Abuse and Neglect Investigation Reports, 00-TC-22
Penal Code Sections 11165. 9 et al.
County of Los Angeles, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on December 16, 2013 at Sacramento, California.

Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 12/9/13

Claim Number: 00-TC-22

Matter: Interagency Child Abuse and Neglect (ICAN) Investigation Reports

Claimant(s): County of Los Angeles

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, § 1181.2.)

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