

RIVERSIDE COUNTY

Audit Report

ABSENTEE BALLOTS PROGRAM

Chapter 77, Statutes of 1978; Chapter 920,
Statutes of 1994; and Chapter 1032, Statutes of 2002

*July 1, 2000, through June 30, 2001, and
July 1, 2002, through June 30, 2004*



JOHN CHIANG
California State Controller

October 2007



JOHN CHIANG
California State Controller

October 31, 2007

The Honorable Robert E. Byrd
Auditor-Controller
Riverside County
P.O. Box 1326
Riverside, CA 92502-1326

Dear Mr. Byrd:

The State Controller's Office audited the costs claimed by Riverside County for the legislatively mandated Absentee Ballots Program (Chapter 77, Statutes of 1978; Chapter 920, Statutes of 1994; and Chapter 1032, Statutes of 2002) for the period of July 1, 2000, through June 30, 2001, and July 1, 2002, through June 30, 2004.

The county claimed \$2,241,872 for the mandated program. Our audit disclosed that \$2,119,504 is allowable and \$122,368 is unallowable. The unallowable costs occurred primarily because the county overstated and understated both costs claimed and the number of absentee ballots cast. The State paid the county \$640,713. Allowable costs claimed exceed the amount paid by \$1,478,791.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at CSM's Web site, at www.csm.ca.gov (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: Barbara Dunmore
Registrar of Voters
Riverside County
Sue Martine
Administrative Services Manager
Riverside County
Todd Jerue, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Riverside County for the legislatively mandated Absentee Ballots Program (Chapter 77, Statutes of 1978; Chapter 920, Statutes of 1994; and Chapter 1032, Statutes of 2002) for the period of July 1, 2000, through June 30, 2001, and July 1, 2002, through June 30, 2004. The last day of fieldwork was July 24, 2007.

The county claimed \$2,241,872 for the mandated program. Our audit disclosed that \$2,119,504 is allowable and \$122,368 is unallowable. The unallowable costs occurred primarily because the county overstated and understated both costs claimed and the number of absentee ballots cast. The State paid the county \$640,713. Allowable costs claimed exceed the amount paid by \$1,478,791.

Background

Election Code section 3003 (added by Chapter 77, Statutes of 1978, and amended by Chapter 920, Statutes of 1994) requires absentee ballots to be available to any registered voter without conditions. Prior law required that absentee ballots be provided only when the voter met one of the following conditions: illness; absence from precinct on election day; physical handicap; conflicting religious commitments; or residence more than ten miles from the polling place.

Election Code section 3024 (added by Chapter 1032, Statutes of 2002, effective September 28, 2002) prohibits local agencies from fully or partially prorating their costs to school districts. Therefore, the law excludes school districts, county boards of education, and community college districts from claiming costs under the mandated Absentee Ballots Program when they do not administer their own elections. However, school districts that administer their own elections are eligible claimants on or after September 28, 2002.

On June 17, 1981, the Board of Control (now the Commission on State Mandates [CSM]) determined that Chapter 77, Statutes of 1978; Chapter 920, Statutes of 1994; and Chapter 1032, Statutes of 2002; imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on August 12, 1982, and last amended them on February 27, 2003. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

**Objective,
Scope, and
Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Absentee Ballots Program for the period of July 1, 2000, through June 30, 2001, and July 1, 2002, through June 30, 2004.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Riverside County claimed \$2,241,872 for costs of the Absentee Ballots Program. Our audit disclosed that \$2,119,504 is allowable and \$122,368 is unallowable.

For the fiscal year (FY) 2000-01 claim, the State paid the county \$640,713. Our audit disclosed that \$614,491 is allowable. The State will offset \$26,222 from other mandated program payments due to the county. Alternatively, the county may remit this amount to the State.

For the FY 2002-03 claim, the State made no payment to the county. Our audit disclosed that \$579,834 is allowable. The State will pay that amount, contingent upon available appropriations.

For the FY 2003-04 claim, the State made no payment to the county. Our audit disclosed that \$925,140 is allowable. The State will pay that amount, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on August 24, 2007. Michael G. Alexander, Chief of Audits, responded by e-mail message dated September 27, 2007, declining to provide a formal response to the draft audit report.

Restricted Use

This report is solely for the information and use of Riverside County, 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
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 2000, through June 30, 2001, and
July 1, 2002, through June 30, 2004**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>	<u>Reference</u> ¹
<u>July 1, 2000, through June 30, 2001</u>				
Salaries	\$ 201,720	\$ 176,381	\$ (25,339)	Finding 1
Benefits	39,765	37,505	(2,260)	Finding 2
Services and supplies	453,437	373,691	(79,746)	Finding 3
Total direct costs	694,922	587,577	(107,345)	
Indirect costs	113,770	188,021	74,251	Finding 4
Total direct and indirect costs	808,692	775,598	\$ (33,094)	
Number of absentee ballots cast	÷ 135,885	÷ 135,885	—	
Cost per absentee ballot cast	\$ 5.95130	\$ 5.70775		
Number of reimbursable absentee ballots	× 107,659	× 107,659		
Total cost of reimbursable absentee ballots	640,713	614,491	(26,222)	
Less offsetting savings	—	—	—	
Total program costs	\$ 640,713	614,491	\$ (26,222)	
Less amount paid by the State		(640,713)		
Allowable costs claimed in excess of (less than) amount paid		\$ (26,222)		
<u>July 1, 2002, through June 30, 2003</u>				
Salaries	\$ 105,865	\$ 100,563	\$ (5,302)	Finding 1
Benefits	22,783	27,582	4,799	Finding 2
Services and supplies	583,808	497,665	(86,143)	Finding 3
Total direct costs	712,546	625,810	(86,646)	
Indirect costs	97,078	90,708	(6,370)	Finding 4
Total direct and indirect costs	809,534	716,518	\$ (93,016)	
Number of absentee ballots cast	÷ 108,955	÷ 95,139	(13,816)	Finding 5
Cost per absentee ballot cast	7.42998	7.53128		
Number of reimbursable absentee ballots	× 90,985	× 77,169		
Total cost of reimbursable absentee ballots	676,019	581,181	\$ (94,838)	
Less offsetting savings	—	(1,308)	(1,308)	Finding 6
Total program costs	\$ 676,019	579,873	\$ (96,146)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ 579,873		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2003, through June 30, 2004</u>				
Salaries	\$ 314,889	\$ 329,883	\$ 14,994	Finding 1
Benefits	77,058	107,079	30,021	Finding 2
Services and supplies	702,073	851,718	149,645	Finding 3
Total direct costs	1,094,020	1,288,680	194,660	
Indirect costs	378,229	402,005	23,776	Finding 4
Total direct and indirect costs	1,472,249	1,690,685	<u>\$ 218,436</u>	
Number of absentee ballots cast	÷ 125,522	÷ 274,847	<u>149,325</u>	Finding 5
Cost per absentee ballot cast	11.72901	6.15137		
Number of reimbursable absentee ballots	× 81,155	× 230,480		
Total cost of reimbursable absentee ballots	951,863	1,417,768	\$ 465,905	
Less offsetting savings	<u>(26,723)</u>	<u>(2,990)</u>	<u>23,733</u>	
Subtotal	925,140	1,414,778	489,638	
Adjust for allowable costs that exceed costs claimed ²	<u>—</u>	<u>(489,638)</u>	<u>(489,638)</u>	Finding 6
Total program costs	<u>\$ 925,140</u>	925,140	<u>\$ —</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 925,140</u>		
<u>Summary: July 1, 2000, through June 30, 2001</u>				
<u>July 1, 2002, through June 30, 2004</u>				
Total cost of reimbursable absentee ballots	\$ 2,268,595	\$ 2,613,440	\$ 344,845	
Less offsetting savings	<u>(26,723)</u>	<u>(4,298)</u>	<u>22,425</u>	
Subtotal	2,241,872	2,609,142	367,270	
Adjust for allowable costs that exceed costs claimed	<u>—</u>	<u>(489,638)</u>	<u>(489,638)</u>	
Total program costs	<u>\$ 2,241,872</u>	2,119,504	<u>\$ (122,368)</u>	
Less amount paid by the State		<u>(640,713)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,478,791</u>		

¹ See the Findings and Recommendations section.

² Government Code section 17561 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2003-04.

Findings and Recommendations

**FINDING 1—
Unallowable salary costs**

The county claimed unallowable salary costs totaling \$15,647. The county’s records show that it overstated or understated claimed costs for the following reasons.

- The county claimed hourly wage rates that its records did not support. The county either understated or overstated employees’ wage rates.
- The county claimed employee hours that it did not support with source documentation.
- The county overstated costs for three employees’ regular hours worked. The county claimed 2,080 hours each for these full-time employees; however, it also used a productive hourly wage rate to calculate the employees’ claimed costs. As a result, the county double-claimed costs related to non-productive hours (i.e., vacation, sick leave, holidays, and other non-productive time).
- In fiscal year (FY) 2003-04, the county understated costs for regular hours worked because it did not apply a productive hourly rate to calculate claimed costs.
- The county overstated overtime costs in FY 2000-01 and understated overtime costs in FY 2002-03. The county pays its employees 150% of their regular wage rate for overtime hours worked. However, the county applied the 150% factor twice when it calculated mandate-related claimed costs for FY 2000-01. In FY 2002-03, the county understated costs because it applied a factor of 115% rather than 150%.

The program’s parameters and guidelines, as amended December 18, 1997 (effective for FY 2000-01), state, “all costs claimed shall be traceable to source documents . . . that show evidence of the validity of such costs.” The parameters and guidelines, as amended February 27, 2003 (effective for FY 2002-03 and FY 2003-04), state, “To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed . . . 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.”

The following table summarizes the audit adjustment.

	Fiscal Year			Total
	2000-01	2002-03	2003-04	
Regular salary costs	\$ (12,304)	\$ (6,284)	\$ 16,399	\$ (2,189)
Overtime salary costs	(13,035)	982	(1,405)	(13,458)
Audit adjustment	<u>\$ (25,339)</u>	<u>\$ (5,302)</u>	<u>\$ 14,994</u>	<u>\$ (15,647)</u>

Recommendation

We recommend that the county claim only those costs that it can support with appropriate source documentation.

County's Response

The county did not respond to the audit finding.

**FINDING 2—
Overstated and
understated benefit
costs**

The county overstated or understated benefit costs claimed in each fiscal year. For the audit period, the county understated benefit costs claimed by \$32,560.

For the audit period, the county claimed benefits rates that it did not support with source documentation. The following table shows the claimed and allowable benefit rates.

	Fiscal Year		
	2000-01	2002-03	2003-04
Allowable benefit rate	25.60%	31.56%	41.60%
Claimed benefit rate	(25.04%)	(24.30%)	(24.30%)
Difference	0.56%	7.26%	17.30%

In addition, the county incorrectly applied its benefit rate to overtime costs in FY 2003-04. The county's records show that the benefit rates are applicable to regular salary costs only.

The following table summarizes the audit adjustment.

	Fiscal Year			Total
	2000-01	2002-03	2003-04	
Regular salary costs claimed	\$ 158,807	\$ 93,679	\$ 241,003	
Audit adjustment to regular salary costs, Finding 1	(12,304)	(6,284)	16,399	
Allowable regular salary costs	146,503	(87,395)	257,402	
Allowable benefit rate	25.60%	31.56%	41.60%	
Allowable benefit costs	37,505	27,582	107,079	\$ 172,166
Benefit costs claimed	(39,765)	(22,783)	(77,058)	(139,606)
Audit adjustment	\$ (2,260)	\$ 4,799	\$ 30,021	\$ 32,560

The parameters and guidelines, as amended December 18, 1997 (effective for FY 2000-01), state, "all costs claimed shall be traceable to source documents . . . that show evidence of the validity of such costs." The parameters and guidelines, as amended February 27, 2003 (effective for FY 2002-03 and FY 2003-04) state, "To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed . . . 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."

Recommendation

We recommend that the county claim only those costs that it can support with appropriate source documentation.

County's Response

The county did not respond to the audit finding.

**FINDING 3—
Overstated and
understated services
and supplies costs**

The county claimed unallowable services and supplies costs totaling \$16,244 for the audit period. The unallowable costs occurred because the county claimed non-mandate related costs and either overstated or understated other costs claimed.

Unallowable, overstated, and understated costs occurred for the following reasons.

- The county claimed unallowable “early voting” costs totaling \$131,125. These costs were related to satellite voting locations. These satellite locations allowed absentee voters to complete and submit their absentee ballots in person, before the election date. However, the mandated program does not require the county to provide satellite voting locations. Therefore, these costs are not reimbursable under the mandated program.

Election Code section 3018(a) states, “Any voter using an absentee ballot may, prior to the close of the polls on election day, vote the ballot at the office of the elections official.” Election Code section 3018, subdivision (b), states, “For purposes of this section, the office of an elections official may include satellite locations.” [Emphasis added.] Government Code section 17514 states “ ‘Costs mandated by the state’ means any increased costs which a local agency or school district is required to incur . . .” [Emphasis added.]

- The county claimed unallowable “mail precinct” costs totaling \$94,244. The county claimed costs for ballots that it issued in voting precincts where it did not establish an election day polling place. The mandated program does not require the county to issue mail precinct ballots. Therefore, these costs are not reimbursable under the mandated program.

Election Code section 3005 states, “Whenever, on the 88th day before the election, there are 250 or less persons registered to vote in any precinct, the elections official may furnish each voter with an absentee ballot along with a statement that there will be no polling place for the election.” [Emphasis added.]

- The county overstated absentee ballot costs for FY 2000-01 and FY 2002-03. The county claimed costs for preparing and printing absentee ballots. However, the claimed costs included costs applicable to precinct ballots and mail precinct ballots.
- The county understated absentee ballot costs for FY 2003-04. The county incorrectly calculated claimed costs, using a cost per ballot multiplied by the number of absentee ballots cast. We allowed actual costs supported by source documentation.
- The county claimed pencil-stuffing costs that its records did not support. The county overstated costs for FY 2002-03 and understated costs for FY 2003-04.

The parameters and guidelines, as amended December 18, 1997 (effective for FY 2000-01), state, “all costs claimed shall be traceable to source documents . . . that show evidence of the validity of such costs.”

The parameters and guidelines, as amended February 27, 2003 (effective for FY 2002-03 and FY 2003-04) state:

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.

The following table summarizes the audit adjustment.

	Fiscal Year			Total
	2000-01	2002-03	2003-04	
Materials and supplies costs:				
Early voting costs	\$ (40,181)	\$ (40,548)	\$ (50,396)	\$(131,125)
Mail precinct costs	(19,524)	(26,109)	(48,611)	(94,244)
Absentee ballot costs	(20,041)	(19,431)	246,711	207,239
Pencil stuffing costs	—	(55)	1,941	1,886
Audit adjustment	<u>\$ (79,746)</u>	<u>\$ (86,143)</u>	<u>\$ 149,645</u>	<u>\$ (16,244)</u>

Recommendation

We recommend that the county claim only those costs that are reimbursable under the mandated program and supported by source documentation.

County’s Response

The county did not respond to the audit finding.

**FINDING 4—
Overstated and understated indirect costs**

The county overstated or understated its indirect cost rates in each fiscal year. As a result, the county overstated or understated indirect costs claimed in each fiscal year. For the audit period, the county understated indirect costs claimed by \$91,658.

The county overstated or understated its indirect cost rates for the following reasons.

- For FY 2000-01 and FY 2003-04, the indirect cost pool included salary and benefit costs that the county’s records did not support. The county overstated costs in both fiscal years.
- For FY 2000-01, the indirect cost pool included salary and benefit costs that the county claimed as direct costs. For FY 2000-01 and FY 2003-04, the indirect cost pool included communications costs that the county claimed as direct costs. We allowed the costs as direct costs only.
- For FY 2000-01, the county incorrectly claimed the following costs as direct costs rather than indirect costs: computer equipment maintenance, software maintenance, computer supplies, and rents and leases.

- For FY 2002-03, the county incorrectly claimed legal expenses as indirect costs rather than direct costs.

The following table shows the allowable and claimed indirect cost rates.

	Fiscal Year		
	2000-01 ¹	2002-03 ¹	2003-04 ²
Allowable indirect cost rate	106.60%	90.20%	92.00%
Less indirect cost rate claimed	(56.40)%	(91.70)%	(96.50)%
Difference	<u>50.20%</u>	<u>(1.50%)</u>	<u>(4.50%)</u>

¹ Direct cost base is direct salary costs.

² Direct cost base is direct salary and benefit costs.

The following table summarizes the audit adjustment.

	Fiscal Year			Total
	2000-01	2002-03	2003-04	
Salary costs claimed	\$ 201,720	\$ 105,865	\$ 314,889	
Benefit costs claimed ¹	—	—	77,058	
Audit adjustment to salary costs, Finding 1	(25,339)	(5,302)	14,994	
Audit adjustment to benefit costs, Finding 2 ¹	—	—	30,021	
Subtotal	176,381	100,563	436,962	
Allowable indirect cost rate	× 106.60%	× 90.20%	× 92.00%	
Allowable indirect costs	188,022	90,708	402,005	\$ 680,735
Less indirect costs claimed	(113,770)	(97,078)	(378,229)	(589,077)
Audit adjustment	<u>\$ 74,252</u>	<u>\$ (6,370)</u>	<u>\$ 23,776</u>	<u>\$ 91,658</u>

¹ For FY 2000-01 and 2002-03, the direct cost base is salary costs only.

The parameters and guidelines, as amended December 18, 1997 (effective for FY 2000-01), state, “indirect costs shall be filed in the manner prescribed by the State Controller’s Office.” The SCO’s claiming instructions require the county to prepare its indirect cost rate proposal in accordance with Office of Management and Budget (OMB) Circular A-87.

The parameters and guidelines, as amended February 27, 2003 (effective for FY 2002-03 and FY 2003-04) state, “Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in OMB Circular A-87.”

OMB Circular A-87 states that costs must be adequately documented. In addition, it defines direct costs as those costs that can be identified specifically with a particular final cost objective. It defines indirect costs as costs “(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”

Recommendation

We recommend that the county prepare its indirect cost rate proposals in accordance with OMB Circular A-87 and ensure that it adequately documents direct and indirect costs reported.

County's Response

The county did not respond to the audit finding.

**FINDING 5—
Overstated and
understated offsetting
revenue**

The county understated offsetting revenue by \$1,308 for FY 2002-03. The county overstated offsetting revenue by \$23,733 in FY 2003-04.

The county did not report any offsetting revenue in its FY 2002-03 claim. The City of Desert Hot Springs reimbursed the county \$1,613 for absentee ballot costs. The county reported 90,985 additional absentee ballot filings and 108,955 absentee ballots cast for FY 2002-03. However, our audit disclosed allowable additional absentee ballot filings totaling 77,169 and allowable absentee ballots cast totaling 95,139 (see Finding 6). As a result, the county understated offsetting revenue by \$1,308 $[(77,169 \div 95,139) \times \$1,613]$.

The county reported offsetting revenue totaling \$26,723 for FY 2003-04. The City of Rancho Mirage reimbursed the county this amount for election costs. However, only \$3,566 was related to absentee ballot costs. The county reported 81,155 additional absentee ballot filings and 125,522 absentee ballots cast for FY 2003-04. However, our audit disclosed allowable additional absentee ballot filings totaling 230,480 and allowable absentee ballots cast totaling 274,847 (see Finding 6). As a result, allowable offsetting revenue totals \$2,990 $[(230,480 \div 274,847) \times \$3,566]$. Therefore, the county overstated offsetting revenue by \$23,733 $(\$26,723 - \$2,990)$.

The parameters and guidelines specify that any offsetting savings or reimbursements received as a result of the mandate must be deducted from the claim.

Recommendation

We recommend that the county offset all applicable reimbursements from claimed costs.

County's Response

The county did not respond to the audit finding.

**FINDING 6—
Overstated and
understated absentee
ballots cast**

The county reported total absentee ballots cast that it did not support with source documentation. The county overstated absentee ballots cast for FY 2000-01 and understated absentee ballots cast for FY 2003-04. Claimants used the number of total absentee ballots cast to compute the cost per absentee ballot and number of additional absentee ballot filings for mandated program reimbursement.

The following table summarizes the claimed and allowable number of absentee ballots cast.

	Fiscal Year	
	2002-03	2003-04
Allowable number of absentee ballots cast	95,139	274,847
Claimed absentee ballots cast	(108,655)	(125,522)
Difference	<u>(13,816)</u>	<u>149,325</u>

The parameters and guidelines, as amended December 18, 1997 (effective for FY 2000-01), state, "all costs claimed shall be traceable to source documents . . . that show evidence of the validity of such costs."

The parameters and guidelines, as amended February 27, 2003 (effective for FY 2002-03 and FY 2003-04) state:

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.

Recommendation

We recommend that the county accurately report absentee ballots cast to correctly compute mandated program reimbursable costs.

County's Response

The county did not respond to the audit finding.

**State Controller's Office
Division of Audits
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