

KERN COUNTY

Audit Report

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS PROGRAM

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178,
Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980;
Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165,
Statutes of 1989; and Chapter 675, Statutes of 1990

July 1, 2004, through June 30, 2006



JOHN CHIANG
California State Controller

December 2008



JOHN CHIANG
California State Controller

December 31, 2008

The Honorable Michael J. Rubio, Chairman
County Board of Supervisors
Kern County
1115 Truxton Avenue, 5th Floor
Bakersfield, CA 93301

Dear Mr. Rubio:

The State Controller's Office audited the costs claimed by Kern County for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2004, through June 30, 2006.

The county claimed \$454,768 for the mandated program. Our audit disclosed that \$17,566 is allowable and \$437,202 is unallowable. The costs are unallowable primarily because the county claimed ineligible and unsupported costs. The State paid the county \$175,033. The amount paid exceeds allowable costs claimed by \$157,467.

For the unsupported costs claimed, if the county can subsequently provide corroborating evidence to support the time it takes to perform individual reimbursable activities, as well as the number of activities performed, we will revise the audit findings as appropriate.

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:vb

cc: The Honorable Ann K. Barnett, Auditor-Controller-County Clerk
Kern County
Hanh Ly, Accountant, Auditor-Controller-County Clerk's Office
Kern County
Dan Turley, Special Project Manager
Kern County Sheriff's Department
Sergeant Russell Albro
Kern County Sheriff's Department
Marvin Felli, Administration Services Officer
Kern County Sheriff's Department
Todd Jerue, Program Budget Manager
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Commission on State Mandates

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Kern County for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2004, through June 30, 2006.

The county claimed \$454,768 for the mandated program. Our audit disclosed that \$17,566 is allowable and \$437,202 is unallowable. The costs are unallowable primarily because the county claimed ineligible costs and unsupported costs. The State paid the county \$175,033. The amount paid exceeds allowable costs claimed by \$157,467.

Background

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990 added and amended Government Code Sections 3300 through 3310. This legislation, known as the Peace Officers Procedural Bill of Rights (POBOR) was enacted to ensure stable employer-employee relations and effective law enforcement services.

This legislation provides procedural protections to peace officers employed by local agencies and school districts when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. The protections apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission on State Mandates (CSM) determined that this legislation imposed a state mandate reimbursable under Government Code Section 17561 and adopted the statement of decision. The CSM determined that the peace officer rights law constitutes a partially reimbursable state mandated program within the meaning of the California Constitution, Article XIII B, Section 6, and Government Code Section 17514. The CSM further defined that activities covered by due process are not reimbursable.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on July 27, 2000 and corrected it on August 17, 2000. The parameters and guidelines categorize reimbursable activities into the four following components: Administrative Activities, Administrative Appeal, Interrogation, and Adverse Comment. In compliance with Government Code Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

**Objective, Scope,
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Peace Officers Procedural Bill of Rights Program for the period of July 1, 2004, through June 30, 2006.

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 this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We conducted the 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 did not audit the county's financial statements. 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, Kern County claimed \$454,768 for costs of the Peace Officers Procedural Bill of Rights Program. Our audit disclosed that \$17,566 is allowable and \$437,202 is unallowable.

For the fiscal year (FY) 2004-05 claim, the State made no payment to the county. Our audit disclosed that \$9,457 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the county \$175,033. Our audit disclosed that \$8,109 is allowable. The State will offset \$166,924 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

**Views of
Responsible
Official**

We issued a draft audit report on November 7, 2008. Donny Youngblood, Sheriff-Coroner, responded by letter dated November 19, 2008 (Attachment), agreeing with the audit results. The county notes in its response that a time study is being conducted to support costs incurred for reimbursable activities performed during the audit period. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Kern 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

December 31, 2008

**Schedule 1—
Summary of Program Costs
July 1, 2004, through June 30, 2006**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>	<u>Reference¹</u>
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 110,029	\$ 3,254	\$ (106,775)	Finding 1,4
Benefits	78,234	2,122	(76,112)	Finding 1,2,4
Travel and training	3,386	3,386	—	
Total direct costs	191,649	8,762	(182,887)	
Indirect costs	23,513	695	(22,818)	Finding 1,4
Total program costs	<u>\$ 215,162</u>	9,457	<u>\$ (205,705)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 9,457</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries	\$ 126,541	\$ 3,105	\$ (123,436)	Finding 1,4
Benefits	81,682	2,004	(79,678)	Finding 1,4
Travel and training	3,873	2,325	(1,548)	Finding 3
Total direct costs	212,096	7,434	(204,662)	
Indirect costs	27,510	675	(26,835)	Finding 1,4
Total program costs	<u>\$ 239,606</u>	8,109	<u>\$ (231,497)</u>	
Less amount paid by the State		(175,033)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (166,924)</u>		
<u>Summary: July 1, 2004, through June 30, 2006</u>				
Direct costs:				
Salaries	\$ 236,570	\$ 6,359	\$ (230,211)	
Benefits	159,916	4,126	(155,790)	
Travel and training	7,259	5,711	(1,548)	
Total direct costs	403,745	16,196	(387,549)	
Indirect costs	51,023	1,370	(49,653)	
Total program costs	<u>\$ 454,768</u>	17,566	<u>\$ (437,202)</u>	
Less amount paid by the State		(175,033)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (157,467)</u>		
<u>Summary by Cost Component</u>				
Administrative Activities	\$ 20,725	\$ 17,566	\$ (3,159)	
Administrative Appeal	—	—	—	
Interrogation	367,102	—	(367,102)	
Adverse Comment	66,941	—	(66,941)	
Total program costs	<u>\$ 454,768</u>	<u>\$ 17,566</u>	<u>\$ (437,202)</u>	

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overstated salaries and benefits, and related indirect costs

The county claimed \$396,486 in salaries and benefits, and \$51,023 in related indirect costs for the audit period. Salaries and benefits claimed totaling \$387,267 for the audit period are unallowable either because the activities claimed were not identified in the parameters and guidelines as reimbursable costs or because reimbursable costs were estimated and not supported with adequate corroborating documentation. Related indirect costs totaled \$49,841.

For each fiscal year in the audit period, the county claimed costs for activities that did not exceed the duties of due process of law and, therefore, did not impose increased costs as a result of compliance with the mandate. Such activities are ineligible for reimbursement. In addition, the county claimed, under the cost components of Interrogations and Adverse Comment, costs that would have been reimbursable, except that they were based on estimates that were not supported by adequate corroborating documentation.

For the unsupported costs claimed, if the county can subsequently provide corroborating evidence to support the time it takes to perform individual reimbursable activities, as well as the number of activities performed, we will revise the audit finding as appropriate.

The following table summarizes the claimed, allowable, and unallowable costs for the audit period:

	Claimed Costs	Allowable Costs	Audit Adjustment
Salaries and benefits:			
Administrative Activities	\$ 11,925	\$ 9,219	\$ (2,706)
Interrogations	325,170	—	(325,170)
Adverse Comment	59,391	—	(59,391)
Total salaries and benefits	396,486	9,219	(387,267)
Related indirect costs	51,023	1,182	(49,841)
Total	\$ 447,509	\$ 10,401	\$ (437,108)

Administrative Activities

The county claimed \$11,925 in salaries and benefits for the audit period under the Administrative Activities cost component (\$4,813 for fiscal year (FY) 2004-05, and \$7,112 for FY 2005-06). Related indirect costs applied to wages totaled \$1,540. Claimed amounts included costs for attendance at specific training sessions related to the POBOR mandate. We determined that unallowable costs for salaries and benefits totaled \$2,706. Related indirect costs totaled \$357.

The parameters and guidelines allow reimbursement for the following activities:

- Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities;
- Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate; and
- Maintaining the status of POBOR cases.

The county claimed the following training classes that are reimbursable:

- Managing Police Discipline
- Discipline and Internal Investigations

The county claimed 68 hours for training in FY 2004-05. We determined that all of the hours are allowable. The county claimed 126 hours for training in FY 2005-06. We determined that 72 hours are allowable and 54 hours are unallowable. The adjustments were for training hours that were not related to the mandated program.

Unallowable training hours included the following:

- Internal Affairs investigations
- An Internal Affairs conference
- Sexual harassment training

Interrogation Activities

The county claimed \$325,170 in salaries and benefits under the Interrogations cost component for the audit period (\$148,809 for FY 2004-05 and \$176,361 for FY 2005-06). We determined that the entire amount is unallowable. Related unallowable indirect costs totaled \$41,933. The costs are unallowable because the county estimated all costs associated with interrogations and did not provide any corroborating documentation to support the estimates. In addition, some of the activities claimed were not identified in the parameters and guidelines as reimbursable costs.

The parameters and guidelines identify specific interrogation activities that are reimbursable when a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department during off-duty time, if the interrogation could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. Section IV(C) (Interrogation) defines the reimbursable activities for compensation and timing of an interrogation, interrogation notice, tape recording of an interrogation, and documents provided to the employee.

The parameters and guidelines (section IV(C)) also state that claimants are not eligible for reimbursement when an interrogation of a peace officer takes place in the normal course of duty, this section further states:

When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures.

In reference to compensation and timing of the interrogation pursuant to Government Code section 3303, subdivision (a), the CSM Final Staff Analysis to the adopted parameters and guidelines state:

It does not require local agencies to investigate an allegation, prepare for the interrogation, conduct the interrogation, and review the responses given by the officers and /or witnesses, as implied by the claimant's proposed language. Certainly, local agencies were performing these investigative activities before POBOR was enacted.

The parameters and guidelines (section IV(C)) also state that tape recording the interrogation when the peace officer employee records the interrogation is a reimbursable activity.

However, the county claimed costs for ineligible clerical activities for setting up cases and case files, data entry of initial case information and finalizing case files, pre-investigative activities for complaint review and case assignment, investigation activities, and interrogation activities performed by an investigator. None of these activities are identified in the parameters and guidelines as reimbursable.

The county claimed the following activities that would have been reimbursable if they had been supported with actual time documentation:

- Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers (included is the review of agency complaints or other documents to prepare the notice of interrogation, determination of the investigation officers; redaction of the agency complaint for names of the complainant or other accused parties or confidential information; preparation of notice or agency complaint; review by counsel; and presentation of the notice or agency complaint to the peace officer), and
- Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer. Included is the review of the complaints, notes, or tape recordings for issues of confidentiality by law enforcement, human relations, or counsel, cost of processing, service, and retention of copies.

The parameters and guidelines (section VI, Supporting Data) state that:

For audit purposes, all costs claimed shall be traceable to source documents, (e.g. Employee time records, invoices, receipts, purchase - orders, contracts, worksheets, calendars, and declarations) that show evidence of the validity of such costs and their relationship to the state mandate program.

Adverse Comment Activities

The county claimed \$59,391 in salaries and benefits for the audit period under the Adverse Comment cost component (\$34,641 for FY 2004-05 and \$24,750 for FY 2005-06). Related indirect costs totaled \$7,551. We determined that the entire amount is unallowable. The costs are unallowable because the county estimated all costs associated with adverse comments and did not provide any corroborating documentation to support the estimates. In addition, some of the activities claimed were not identified in the parameters and guidelines as reimbursable costs.

Depending on the circumstances surrounding an adverse comment, parameters and guidelines allow some or all of the following four activities upon receipt of an adverse comment:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting on the document the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer, and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

For the Adverse Comment cost component, the county claimed the same non-reimbursable activities that were claimed under the Interrogations cost component for setting up cases and finalizing case files, pre-investigative activities for complaint review and case assignment, investigation activities, and interrogation activities performed by an investigator.

However, the county claimed the following activities that would have been reimbursable if they had been supported by actual time documentation:

- Discipline Review Board hearing
- Notice Letter (first letter to officer)
- Discipline letter (final letter to officer)
- First review by Chief and Commander
- County Counsel review of discipline letter
- County Counsel review of notice letter
- Department review of discipline letter
- Final review (unit’s review of notice)

The following table summarizes the overstated salaries and benefits and related indirect costs by fiscal year:

Cost Category	Fiscal Year		Total
	2004-05	2005-06	
Salaries and benefits	\$ (183,450)	\$ (203,817)	\$ (387,267)
Related indirect costs	(22,913)	(26,928)	(49,841)
Audit adjustment	\$ (206,363)	\$ (230,745)	\$ (437,108)

The parameters and guidelines for POBOR, adopted by the CSM on July 27, 2000, define the criteria for procedural protections for the county’s peace officers.

The parameters and guidelines (section IV, Reimbursable Activities) outline specific tasks that are deemed above the due process clause. The Statement of Decision, on which the parameters and guidelines were based, noted that due process activities were not reimbursable.

The parameters and guidelines (section VA1, Salaries and Benefits) require that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee.

Recommendation

We recommend that the county ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County’s Response

The Sheriff’s Office wishes to provide, as authorized in the letter from the State Controller’s Office, corroborating evidence to support the time it takes to perform individual reimbursable activities, as well as the number of activities performed, upon completion of this study. We respectfully ask that the State Controller’s Office review our corroborating evidence and revise their findings accordingly.

The Sheriff's Office is conducting time-motion studies and will make these available along with the calculations and other corroborating detail that supports the original FY04-05 and 05-06 claimed amounts. This information will be supplied along with copies of the original filings and spread sheets, any other appropriate documentation that shows exactly how the claimed amounts were derived.

SCO's Comment

The finding and recommendation remain unchanged.

The county's response indicates that it is conducting a time study in an effort to support costs incurred for reimbursable activities that were performed during the audit period. Once the time study is complete, we will review the documentation supporting the time study, apply the time study results accordingly, and issue a revised audit report.

FINDING 2— Misstated benefits

For FY 2004-05, the county misstated benefit rates for all employee classifications claimed because of calculation errors. The misstated benefit rates were applied to the following classifications: Commander (70.42%), Sergeant (72.78%), Secretary (54.35%), and Assistant Chief (78.47%). The audited rate for all sworn officers' classifications was 65.20% and the rate for the Secretary classification was 34.65%.

As a result, the county overstated employee benefits by \$176 for FY 2004-05. This adjustment was for allowable costs claimed under the Administrative Activities cost component.

The parameters and guidelines (section VA1, Salaries and Benefits) require that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

The parameters and guidelines (section VI, Supporting Data) require that all costs be traceable to source documents showing evidence of the validity of such costs and their relationship to the state mandated program.

Recommendation

We recommend that the county ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

The county did not respond to this finding.

SCO's Comment

The finding and recommendation remain unchanged.

**FINDING 3—
Overstated travel
costs**

The county claimed \$7,259 for travel costs (\$3,386 for FY 2004-05 and \$3,873 for FY 2005-06). We determined that \$1,548 was unallowable because travel costs were incurred for training hours in FY 2005-06 that were not related to the mandated program (see Finding 1). Travel costs associated with the following classes were unallowable because the training agenda disclosed that the topics covered were not related to the requirements of the mandate:

- Internal Affairs investigations
- An Internal Affairs conference
- Sexual harassment training

The parameters and guidelines state that attendance at specific training sessions for human resources, law enforcement, and legal counsel regarding the requirements of the mandate is reimbursable.

The parameters and guidelines (section V, Claim Preparation and Submission) state that:

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging and per diem.

The parameters and guidelines (section VI, Supporting Data) require that all costs be traceable to source documents showing evidence of the validity of such costs and their relationship to the state-mandated program.

Recommendation

We recommend that the county ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

The county did not respond to this finding.

SCO's Comment

The finding and recommendation remain unchanged.

**FINDING 4—
Understated
productive hourly
rates**

For each fiscal year of the audit period, the county calculated productive hourly rates using an annual productive hourly base of 2,087 hours. The county did not support the claimed base hours.

The Filing a Claim section of the State Controller's *Mandated Cost Manual for Local Agencies* allows the use of (1) actual annual productive hours for each employee, (2) the weighted average annual productive

hours for each job title, or (3) 1,800 standard annual productive hours for all employees. The 1,800 standard annual productive hours, consist of total annual hours less paid holidays, vacation earned, sick leave taken, informal time off, jury duty, and military leave taken.

We recalculated the productive hourly rates based on 1,800 standard hours. As a result, the county’s productive hours decreased and productive hourly rate increased, resulting in a 15.944% increase in allowable salaries and benefits.

<u>(A)</u> <u>Claimed Annual Productive Hours</u>	<u>(B)</u> <u>Allowable Annual Productive Hours</u>	<u>(C)</u> <u>Difference ((A) – (B))</u>	<u>Percentage Difference ((C) ÷ (B))</u>
2,087	1,800	287	15.944%

Based on the above information, we noted that the county understated productive hourly rates by \$739 for FY 2004-05 and \$703 for FY 2005-06. Related indirect costs totaled \$198.

<u>Fiscal Year</u>	<u>Allowable Salaries and Benefits</u>	<u>Understated PHR’s 15.944%</u>	<u>Total Allowable Salaries and Benefits</u>	<u>Related Indirect Costs</u>
2004-05	\$ 4,637	\$ 739	\$ 5,376	\$ 95
2005-06	4,405	703	5,108	93
	<u>\$ 9,042</u>	<u>\$ 1,442</u>	<u>\$ 10,484</u>	<u>\$ 198</u>

The parameters and guidelines (section VA1, Salaries and Benefits) require that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

The parameters and guidelines (section VI, Supporting Data) require that all costs be traceable to source documents showing evidence of the validity of such costs and their relationship to the state-mandated program.

Recommendation

We recommend that the county ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County’s Response

The county did not respond to this finding.

SCO’s Comment

The finding and recommendation remain unchanged.

**Attachment—
County’s Response to
Draft Audit Report**

DONNY YOUNGBLOOD
Sheriff-Coroner
Public Administrator

SHERIFF'S OFFICE
COUNTY OF KERN

Telephone (661) 381-7500



1350 Norris Road
Bakersfield, California 93308-2231

November 19, 2008

Dear Ms. Ann K. Barnett
Auditor-Controller-County Clerk
1115 Truxtun Avenue 2nd Floor
Bakersfield, CA 93301

Re: Peace Officer Bill of Rights – State Audit FY 04-05 & 05-06

Dear Ms. Barnett:

This is in response to the above referenced Audit of the Kern County Sheriff's Office filings under SB-90 for the Peace Officers Procedural Bill of Rights Program for the fiscal years of 2004-2005 and 2005-2006. As the letter from the State was addressed to you we felt it appropriate to answer the State through your office.

The Sheriff's Office wishes to provide, as authorized in the letter from the State Controller's Office, corroborating evidence to support the time it takes to perform individual reimbursable activities, as well as the number of activities performed, upon completion of this study. We respectfully ask that the State Controller's Office review our corroborating evidence and revise their findings accordingly.

The Sheriff's Office is conducting time-motion studies and will make these available along with the calculations and other corroborating detail that supports the original FY04-05 and 05-06 claimed amounts. This information will be supplied along with copies of the original filings and spread sheets, any other appropriate documentation that shows exactly how the claimed amounts were derived.

PLEASE ADDRESS ALL COMMUNICATIONS TO THE SHERIFF

November 19, 2008
Page 2

This office would like to take this opportunity to thank your staff members, as well as those from the State Controller's Office performing the audit, for their professionalism, patience, and courtesy throughout the audit. Thank you.

Sincerely,



Rosemary Wahl, Chief Deputy, Sheriff's Office

cc: Mr. Jim L. Spano, Chief, Mandated Cost Audits Bureau, State Controller's Office
Marty Williamson, Undersheriff, Sheriff's Office
RoseMary Wahl, Chief Deputy, Sheriff's Office
Jeffery V. Brownfield, Chief, Division of Audits, State of California
Matt Henry, Division Chief, Auditor-Controller's Office
Dan Turley, Special Projects Manager, Sheriff's Office

**State Controller's Office
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