

# **FATHERS AND FAMILIES OF SAN JOAQUIN**

Audit Report

## **PROPOSITION 47 SAFE NEIGHBORHOODS AND SCHOOLS FUND GRANT EXPENDITURES**

*July 1, 2017, through June 30, 2019*



**BETTY T. YEE**  
California State Controller

April 2021



**BETTY T. YEE**  
**California State Controller**

April 29, 2021

Samuel Nuñez, Executive Director  
Fathers and Families of San Joaquin  
338 E. Market Street  
Stockton, CA 95202

Dear Mr. Nuñez:

This is the final report for our audit of the Fathers and Families of San Joaquin's Proposition 47 Safe Neighborhoods and Schools Fund grant expenditures for the period of July 1, 2017, through June 30, 2019.

If you have any questions, please contact Andrew Finlayson, Chief, State Agency Audits Bureau by telephone at (916) 324-6310, or by email at [afinlayson@sco.ca.gov](mailto:afinlayson@sco.ca.gov).

Sincerely,

*Original signed by*

MICHAEL REEVES, CPA  
Acting Chief, Division of Audits

MR/as

cc: Jean Zhu, Accountant  
Fathers and Families of San Joaquin  
Noemi Elias, Administrative Assistant  
Fathers and Families of San Joaquin  
Hiram Santisteban, Director of Policy and Development  
Fathers and Families of San Joaquin  
Lynda Gledhill, Executive Officer  
California Victim Compensation Board  
Natalie Mack, Deputy Executive Officer  
California Victim Compensation Board  
Anita Ahuja, Staff Services Manager II  
California Victim Compensation Board  
Ava Jordan, Staff Services Manager I  
California Victim Compensation Board

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# Audit Report

## Summary

The State Controller's Office (SCO) conducted a performance audit of Fathers and Families of San Joaquin's (FFSJ) Proposition 47 Safe Neighborhoods and Schools Fund (SNSF) grant expenditures for the period of July 1, 2017, through June 30, 2019. The purpose of the audit was to ensure that program funds were disbursed and expended in accordance with program guidelines and grant requirements, as required by Government Code (GC) section 7599.2(c), and applicable laws and regulations.

We verified that during the period of July 1, 2017, through June 30, 2019, the California Victim Compensation Board (CalVCB) awarded FFSJ with \$587,172 in Proposition 47 SNSF grant funds. For the same period, FFSJ's claimed grant expenditures were \$587,173, comprised of \$581,032 in allowable costs and \$6,141 in unallowable costs (see the Schedule).<sup>1</sup>

Our audit found that FFSJ expended its Proposition 47 SNSF grant funds as required by GC section 7599.2(c). However, FFSJ did not adequately account for Proposition 47 SNSF Grants Program expenditures, and did not ensure that program funds were disbursed and expended in accordance with program guidelines and grant requirements. Specifically, FFSJ did not maintain adequate supporting documentation, incurred costs before the grant agreement's Notice to Proceed date, and did not fully comply with the terms of its grant agreement with CalVCB.

Except as noted above, FFSJ's claimed grant expenditures were in compliance with applicable laws, regulations, program guidelines, and the grant agreement.

## Background

### Proposition 47 – Safe Neighborhoods and Schools Fund

On November 4, 2014, California voters approved Proposition 47, which reduces penalties for certain offenders convicted of non-serious and nonviolent property and drug crimes. It also allows some offenders to apply for reduced sentences. Proposition 47 established the Safe Neighborhoods and Schools Fund, which is funded by savings that accrue to the State from implementation of the measure. This mandate is expected to save significant state corrections dollars annually.

Savings resulting from Proposition 47 are transferred to the Safe Neighborhoods and Schools Fund to be used in support of truancy reduction and drop-out prevention programs for public school pupils in grades K through 12, increase victim services grants, and support substance abuse and mental health treatment and diversion programs for people in the criminal justice system.

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<sup>1</sup> Due to rounding, the total expended is \$1 greater than the amount awarded.

Fathers and Families of San Joaquin

FFSJ is a non-profit organization located in the city of Stockton, in San Joaquin County. It was established as a trauma recovery center to provide services, including mental health treatment, clinical case management, crisis intervention, and advocacy, to crime victims.

On July 1, 2017, CalVCB signed Grant Agreement No. VC-G7001 with FFSJ to provide services to crime victims pursuant to GC section 13963.1 and program requirements as stipulated in the Notice of Funds Available for the California Trauma Recovery Center Grant. The grant awarded to FFSJ totaled \$1,731,716, of which \$587,172 was from Proposition 47 SNSF and \$1,144,544 was from the Restitution Fund. The grant agreement term was from July 1, 2017, through June 30, 2019.

We verified that FFSJ expended \$587,173 in Proposition 47 SNSF grant funds in FY 2017-18, and expended no Proposition 47 SNSF grant funds in FY 2018-19.

**Audit  
Authority**

The legal authority to conduct this audit is provided by GC section 7599.2(c), which requires the Controller, every two years, to conduct an audit of the Proposition 47 SNSF Grants Program operated by CalVCB “to ensure the funds are disbursed and expended solely according to this chapter” and to “report his or her findings to the Legislature and the Public.”

In addition, GC section 12410 states, in part:

The Controller shall superintend the fiscal concerns of the state. The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment.

**Objective, Scope,  
and Methodology**

The objective of our audit was to ensure that FFSJ adequately accounted for Proposition 47 SNSF grant funds expenditures, and that its program funds were disbursed and expended in accordance with program guidelines and grant requirements, and as required by GC section 7599.2(c) for the period of July 1, 2017, through June 30, 2019.

To achieve our objective, we:

- Identified the Proposition 47 SNSF Grants Program background, criteria, purpose, and requirements by reviewing the FY 2016-17 Governor’s Budget, GC sections 7599 through 7599.2, and the California Department of Finance fund classification and basis for the Safe Neighborhoods and Schools Fund;
- Reviewed FFSJ’s Proposition 47 SNSF grant files, grant agreements, program guidelines, program requirements, and claimed invoices;
- Reviewed FFSJ’s claimed grant expenditures, and performed analytical procedures and budgetary analysis to identify material cost components of each claim, any errors, and any unusual or unexpected variances;

- Interviewed FFSJ key personnel, completed internal control questionnaires, reviewed written internal policies and procedures, and identified controls related to audit objective, performed a limited walk-through of critical controls in order to gain a general understanding of FFSJ's internal controls related to the Proposition 47 SNSF Grants Program, such as accounting, timekeeping, procurement and procedures performed by staff when preparing, reviewing and approving grant expenditures, monitoring the Grants Program, and recording disbursements and expenditures in the FFSJ financial management system;
- Assessed FFSJ's internal controls related to the Proposition 47 SNSF Grants Program by reviewing policies and procedures, guidelines, grant agreements, contracts, expenditure reports and supporting documents. We reviewed the following internal control components and principles that are significant to our audit objective:
  - Control activities
    - Management should design control activities to achieve objectives and respond to risks.
    - Management should implement control activities through policies.
  - Monitoring
    - Management should establish and operate monitoring controls to monitor and evaluate the results.
    - Management should remediate identified internal control deficiencies on a timely basis.
- Conducted limited tests of those controls deemed significant to the audit objective in order to determine whether the controls were functioning as intended; and whether FFSJ was in compliance with written internal policies and procedures, and applicable provisions of laws, regulations, and established criteria;
- Verified that, during the audit period, CalVCB awarded FFSJ with \$587,172 in Proposition 47 SNSF grant funds. In addition, verified that FFSJ expended \$587,173 in Proposition 47 SNSF grant funds in FY 2017-18, and expended no Proposition 47 SNSF grant funds in FY 2018-19;
- Conducted a risk assessment and reviewed internal controls for Proposition 47 SNSF grants expenditures to determine the nature, timing, and extent of substantive testing;
- To reduce audit risk, we tested sample transactions, traced those transactions to supporting documentation, and performed analytical procedures and budgetary analysis:
  - We used a judgmental (non-statistical) sampling approach to select samples that supported our audit conclusions, and to ensure that the samples selected were representative of the population and provided sufficient, appropriate evidence;

- We also tested compliance with applicable laws, regulations, internal policies and procedures, and program requirements. Our audit procedures included interviewing appropriate personnel and inspecting documents, records, and grant agreements;
- We tested \$169,640 of \$587,173 in total claimed program costs as follows:
  - Salaries and Benefits – We tested \$138,186 (or 33%) of \$415,772;
  - Transportation Vouchers – We tested all \$897;
  - Emergency Funds – We tested \$2,760 (or 99%) of \$2,777;
  - Rent/Utilities – We tested \$22,529 (or 68%) of \$33,325;
  - Communications – We tested \$2,080 (or 39%) of \$5,376;
  - Office Supplies – We tested \$1,185 (or 28%) of \$4,186;
  - Contracted Psychiatric Services – We tested \$1,403 (or 54%) of \$2,604; and
  - Contracted Psychological Services – We tested \$600 (or 16%) of \$3,750.

Errors found, if any, were not projected to the intended (total) population

We did not examine the information-system controls or the economy, efficiency, or effectiveness of the program. Our audit of the program was related solely to program expenditures as required by GC section 7599.2(c).

We did not audit FFSJ's financial statements. We limited our audit scope to planning and performing audit procedures necessary to achieve our audit objective. In addition, our review of internal control was limited to gaining an understanding of the transaction flows and financial-management accounting system, and performing limited tests of controls regarding FFSJ's ability to accumulate and segregate reasonable and allowable program costs.

We conducted this performance 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 objective. We believe that the evidence we obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## Conclusion

We verified that during the period of July 1, 2017, through June 30, 2019, CalVCB awarded FFSJ with \$587,172 in Proposition 47 SNSF grant funds. In addition, we verified that FFSJ expended its Proposition 47 SNSF grant funds as required by GC section 7599.2(c).

However, our audit found that FFSJ did not:

- Adequately account for salary expenditures and operating costs; and
- Ensure that program funds were disbursed and expended in accordance with program guidelines and grant requirements.

The findings are quantified in the Schedule and described in the Findings and Recommendations section of this report.

Except as noted above, FFSJ grant expenditures claimed were in compliance with applicable laws, regulations, program guidelines, and the grant agreement.

**Follow-up on  
Prior Audit  
Findings**

There have been no prior audits of FFSJ's Proposition 47 SNSF Grants Program; therefore, we did not perform any follow-up activity.

**Views of  
Responsible  
Officials**

We issued a draft report on November 18, 2020. Samuel Nunez, Executive Director, responded by letter dated November 28, 2020 (Attachment), disagreeing with the audit results. This audit report includes FFSJ's response.

**Restricted Use**

This audit report is solely for the information and use of FFSJ, CalVCB, 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 audit report, which is a matter of public record and is available on the SCO website at [www.sco.ca.gov](http://www.sco.ca.gov).

*Original signed by*

MICHAEL REEVES, CPA  
Acting Chief, Division of Audits

April 29, 2021



# Schedule—

## Summary of Grant Awards, Amounts Disbursed and Expended, and Audit Adjustments July 1, 2017, through June 30, 2019<sup>1</sup>

Program Cost Element	SNSF Grant Awarded	SNSF Grant Disbursed <sup>2</sup>	SNSF Grant Expended	Allowable per Audit	Audit Adjustments	Reference <sup>3</sup>
<b><u>FY 2017-18</u></b>						
Fathers and Families of San Joaquin <sup>4</sup>	\$ 587,172	N/A	N/A	N/A	N/A	
Total for FY 2017-18	<u>\$ 587,172</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
<b><u>FY 2017-18</u></b>						
Salaries and Benefits	N/A	\$415,772	\$ 415,772	\$412,360	\$ 3,412	Finding 2
Fringe Benefits	N/A	124,731	124,731	123,708	1,023	Finding 2
Transportation Vouchers	N/A	897	897	N/A	897	Finding 1
Emergency Fund	N/A	2,777	2,777	2,777	N/A	
Rent/Utilities	N/A	33,325	33,325	32,516	809	Finding 1
Communication	N/A	5,376	5,376	5,376	N/A	
Office Supplies	N/A	4,186	4,186	4,186	N/A	
Outreach	N/A	860	860	860	N/A	
Contracted Psychiatric Services	N/A	2,604	2,604	2,604	N/A	
Contracted Psychological Services	N/A	3,750	3,750	3,750	N/A	
Travel Mileage Reimbursement	N/A	203	203	203	N/A	
Prof. Development/Training	N/A	N/A	N/A	N/A	N/A	
Satellite Office – Rent	N/A	3,600	3,600	3,600	N/A	
Satellite Office – Supplies	N/A	326	326	326	N/A	
Satellite Office – Communication	N/A	458	458	458	N/A	
Less Adjustments <sup>5</sup>	N/A	(11,692)	(11,692)	(11,692)	N/A	
Total for FY 2017-18	<u>N/A</u>	<u>\$ 587,173</u>	<u>\$ 587,173</u>	<u>\$ 581,032</u>	<u>\$ 6,141</u>	
<b><u>FY 2018-19</u></b>						
Fathers and Families of San Joaquin	N/A	N/A	N/A	N/A	N/A	
Total for FY 2018-19	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
<b>Grand Total</b>	<u><b>\$ 587,172</b></u>	<u><b>\$ 587,173</b></u>	<u><b>\$ 587,173</b></u>	<u><b>\$ 581,032</b></u>	<u><b>\$ 6,141</b></u>	

<sup>1</sup> Numbers rounded to the nearest whole dollar.

<sup>2</sup> We verified the accuracy of Proposition 47 SNSF grants disbursed and expended by reconciling Proposition 47 SNSF grant records to FFSJ's financial and accounting reports.

<sup>3</sup> See the Findings and Recommendations section.

<sup>4</sup> For the period of July 1, 2017, through June 30, 2019, CalVCB awarded FFSJ with \$587,172 in Proposition 47 SNSF grant funds; due to rounding \$587,173 was disbursed in FY 2017-18. No Proposition 47 SNSF grant funds were expended in FY 2018-19.

<sup>5</sup> Audit adjustment to correct understatement in FY 2017-18 and overstatement in FY 2018-19.

# Findings and Recommendations

## **FINDING 1— Unallowable operating costs**

FFSJ incurred \$1,706 in unallowable operating costs, including \$1,331 in parking and utilities costs and \$375 in transportation voucher costs.

The following parking and utilities costs are unallowable because they were incurred before the grant agreement's July 1, 2017 Notice to Proceed date.

Cost Element	Unallowable Operating Costs
Transportation (SP parking costs)	\$ 522
Rent/Utilities (PG&E costs)	809
Total	\$ 1,331

The Notice to Proceed is a formal notification from CalVCB that authorizes the grantee to commence work and incur costs in accordance with the grant agreement. Per Grant Agreement No. VC-G7001, FFSJ was not permitted to incur any grant-related costs prior to July 1, 2017.

The transportation voucher costs of \$375 were for the Lyft ride service. These costs are unallowable because FFSJ did not maintain sufficient documentation for grant reimbursement. FFSJ provided Lyft receipts, which did not provide sufficient information that would allow us to determine whether the transportation vouchers were for grant-related costs (i.e., for clients traveling to mental health treatment visits) as defined by the grant agreement.

CalVCB's Notice of Funds Available for the California Trauma Recovery Center Grant, section 15. Notice to Proceed, states:

The Notice to Proceed is a formal notification from CalVCB that authorizes the grantee to begin the project and incur costs. It is issued after the grantee and CalVCB have both signed the grant agreement. Applicants are not permitted to incur any grant-related costs prior to the issuance of the Notice to Proceed.

The Notice to Proceed dated July 1, 2017, issued to FFSJ states, "You are hereby to commence work and incur costs in accordance with the Grant Agreement No. VC-G7001 dated July 1, 2017."

Grant Agreement No. VC-G7001, Section IV: Invoicing and Payment, states that "Eligible costs include transportation costs for clients (including bus passes and taxi vouchers for treatment visits)."

FFSJ did not comply with program guidelines, grant requirements, and the terms of its grant agreement with CalVCB.

### Recommendation

We recommend that FFSJ offset the unallowable \$1,706 in operating costs from future costs claimed, or return \$1,706 to CalVCB.

FFSJ's Response

FFSJ disagreed with this finding. FFSJ stated that there were no long-term liabilities, as it submitted the May 2017 invoice at the end of June 2017. FFSJ asserted that the parking and utilities costs are allowable because they were incurred before the grant agreement's July 1, 2017 Notice to Proceed date.

See the attachment for FFSJ's complete response.

SCO Comment

Our finding and recommendation remain unchanged.

As stated in the finding, FFSJ was not permitted to incur any grant-related costs prior to issuance of the Notice to Proceed dated July 1, 2017, and was required to maintain sufficient documentation for grant reimbursement per Grant Agreement No. VC-G7001.

Therefore, CalVCB should seek and receive reimbursement from FFSJ for these unallowable operating costs of \$1,706.

**FINDING 2—  
Unallowable  
salaries and  
benefits**

FFSJ did not fully comply with the terms of its contract budget with CalVCB, and did not adequately account for salary expenditures and associated fringe benefits. The unallowable salaries and benefits total \$4,436.

We selected employee records from July 2017 for testing of claimed costs. We found that FFSJ claimed and was reimbursed \$2,055 in Proposition 47 SNSF grant funds for time worked by a Multi Ethnic/Domestic Violence Victim Outreach Worker. This represents 100% of the employee's time. However, according to FFSJ's contract budget with CalVCB, only 50% of time worked by this job classification may be charged to the Proposition 47 SNSF Grants Program. Therefore, a total of \$1,336—comprised of \$1,028 in claimed salaries and benefits, and \$308 in associated fringe benefits—is unallowable.

In addition, we selected employee records from April 2018 for testing of claimed costs. We found that FFSJ claimed and was reimbursed \$3,100 in Proposition 47 SNSF grant funds for time worked by a Mental Health Clinician. This total is comprised of \$2,385 in claimed salaries and benefits, and \$715 in associated fringe benefits.

We were unable to trace the costs to the Payroll Summary Worksheet, Payroll Register, or bank statement, as the employee resigned in March 2018. Although FFSJ provided CalVCB with a corrected invoice on July 9, 2018, showing \$0 claimed for this employee, FFSJ could not provide us with documentation showing any offset in future invoice claim(s) or reimbursement to CalVCB for the claimed costs of \$3,100.

The following table shows the claimed, allowable, and audit adjustment amounts for FY 2017-18 salaries and benefits, and fringe benefits:

Classification	Claimed Salaries and Benefits	Allowable Salaries and Benefits	Salary and Benefits Adjustment	Claimed Fringe Benefits	Allowable Fringe Benefits	Fringe Benefit Adjustment
Multi Ethnic/DV Victim Outreach Worker	\$ 2,055	\$ 1,028	\$ 1,028	\$ 616	\$ 308	\$ 308
Mental Health Clinician	2,385	-	2,385	715	-	715
Total	<u>\$ 4,440</u>	<u>\$ 1,028</u>	<u>\$ 3,413</u>	<u>\$ 1,331</u>	<u>\$ 308</u>	<u>\$ 1,023</u>

Grant Agreement No. VC-G7001, section IV: Invoicing and Payment, states,

For services satisfactorily rendered, and upon receipt and approval of the invoices, the Board agrees to compensate the Awardee for actual expenditures permitted by the terms of this contract in accordance with the approved budget.

FFSJ did not comply with the terms of its grant agreement with CalVCB.

#### Recommendation

We recommend that FFSJ offset the unallowable \$4,436 in salary and benefit costs from future costs claimed, or return \$4,436 to CalVCB.

#### FFSJ's Response

FFSJ disagreed with this finding. Regarding the costs attributed to the clinician, FFSJ stated that its Human Resource system did not reflect the clinician's resignation upon separation. FFSJ states that this error was identified within 72 hours, at which point FFSJ immediately notified the funder of the improper classification of the employee. Regarding the Multi Ethnic/Domestic Violence Outreach Worker, FFSJ stated that it was verbally advised that this transfer was allowable.

See the attachment for FFSJ's complete response.

#### SCO Comment

Our finding and recommendation remain unchanged.

As stated in the finding, FFSJ did not fully comply with the terms of its grant agreement with CalVCB, and did not adequately account for salary and benefit expenditures. Although the grant agreement provides for reimbursement of 50% of the time worked by a Multi Ethnic/Domestic Violence Victim Outreach Worker, FFSJ claimed and was reimbursed 100% of the time worked. FFSJ was also required to maintain sufficient documentation for grant reimbursement per Grant Agreement No. VC-G7001

Therefore, CalVCB should seek and receive reimbursement from FFSJ for these unallowable salaries and benefits of \$4,436.

**Attachment—  
Fathers and Families of San Joaquin's  
Response to Draft Audit Report**

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Ph: (209) 941-0701 | Fax: (209) 941-0784  
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Samuel Nunez  
Fathers & Families of San Joaquin  
20 N. Sutter St., Suite 201  
Stockton, CA 95202

Dear Mr. Finlayson,

For more than 17 years, Fathers & Families of San Joaquin (FFSJ) has welcomed the brilliance and diversity of Stockton, and has helped to collectively reclaim our destiny and build the healthy, loving thriving city that our children deserve.

Below you will find our response to the two findings that were presented to FFSJ. As a responsive community based organization, we would like to state for the record that this audit and these findings were conducted amid the height of the COVID-19 pandemic, while we were supporting our community members with food distribution, homelessness prevention, and paying for funerals to curtail costs associated with funerals for our participants who had succumbed due to the adverse effects of COVID-19. At the time this response was requested to be submitted, the County of San Joaquin was placed in the purple tier by Governor Gavin Newsom, but we were expected to reply over a holiday weekend following months of mourning in our community that was ravaged by the pandemic.

We are respectfully disputing the first finding: unallowable operating costs. There were no long-term liabilities, as we submitted this May 2017 invoice after we received it, which was at the end of June in 2017. The parking and utilities costs are allowable because they were incurred before the grant agreement's July 1, 2017 Notice to Proceed date.

In addition, we are also respectfully disputing the second finding: Unallowable salaries and benefits. In regard to the costs attributed to the clinician, our HR system did not reflect the clinician's resignation upon separation. This error was identified within 72 hours, at which point we notified the funder of the improper classification of the employee immediately.

We claimed and were reimbursed \$2,055 in Proposition 47 SNSF grant funds for time worked by a Multi Ethnic/Domestic Violence Victim Outreach Worker. Although this represented 100% of the employee's time, we were verbally advised that this transfer was allowable. We moved the Multi-Ethnic Domestic Violence Victim Outreach Worker, who was a .5 FTE at the time, into a 1.0 FTE position as the Multi-Ethnic Outreach Worker following a former employee's resignation on July 28, 2017. The transfer from the .5 FTE position to the 1.0 FTE was conducted due to the escalating crisis of violence in our community. Therefore, a total of \$1,336— composed of \$1,028 in claimed salaries and benefits, and \$308 in associated fringe benefits—is allowable.



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Sincerely,

Samuel Nunez  
Founder and Executive Director  
Fathers & Families of San Joaquin

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