

SAN DIEGO COUNTY

Audit Report

SEXUALLY VIOLENT PREDATORS PROGRAM

Chapter 762 and 763, Statutes of 1995;
and Chapter 4, Statutes of 1996

July 1, 2011, through June 30, 2022



MALIA M. COHEN
California State Controller

April 2024



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

April 2, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Tracy Drager, Auditor and Controller
San Diego County
5530 Overland Avenue, Suite 410
San Diego, CA 92123

Dear Ms. Drager:

The State Controller's Office audited the costs claimed by San Diego County for the legislatively mandated Sexually Violent Predators Program for the period of July 1, 2011, through June 30, 2022.

The county claimed \$2,927,812 for costs of the mandated program. Our audit found that \$2,556,856 is allowable (\$2,557,768 less a \$912 penalty for filing a late claim); and \$370,956 is unallowable because the county overstated salary and benefit costs, claimed ineligible and unsupported contract services costs, and overstated related indirect costs. The State paid the county \$927,228. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,629,628, contingent upon available appropriations.

Following issuance of this audit report, the Local Government Programs and Services Division of the State Controller's Office will notify the county of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/rs

Ms. Tracy Drager

April 2, 2024

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cc: Sarah E. Aghassi, Interim Chief Administrative Officer

San Diego County

Nora Vargas, Chair

San Diego County Board of Supervisors

Michelle Bush, Chief of Administrative Services

San Diego County District Attorney's Office

Rosemarie Fernando-de Gracia, Finance Director

San Diego County Public Safety Group

Paul Rodriguez, Public Defender

San Diego County Public Safety Group

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Darryl Mar, Manager

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State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Diego County for the legislatively mandated Sexually Violent Predators (SVP) Program for the period of July 1, 2011, through June 30, 2022.

The county claimed \$2,927,812 for costs of the mandated program. Our audit found that \$2,556,856 is allowable (\$2,557,768 less a \$912 penalty for filing a late claim); and \$370,956 is unallowable because the county overstated salary and benefit costs, claimed ineligible and unsupported contract services costs, and overstated related indirect costs. The State paid the county \$927,228. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,629,628, contingent upon available appropriations.

Background

Welfare and Institutions Code sections 6250, and 6600 through 6608 (added by Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996), established new civil commitment procedures for the continued detention and treatment of sexually violent offenders following completion of prison terms for certain sex-related offenses. Before detention and treatment are imposed, the county attorney is required to file a petition for civil commitment. A trial is then conducted to determine whether the inmate is a sexually violent predator beyond a reasonable doubt. If the inmate accused of being a sexually violent predator is indigent, the test claim legislation requires counties to provide the inmate with the assistance of counsel and experts necessary to prepare a defense.

On June 25, 1998, the Commission on State Mandates (Commission) determined that Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996, imposed a reimbursable state mandate under Government Code (GC) section 17561.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on September 24, 1998, and amended them on October 30, 2009. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* to assist local agencies in claiming mandated program reimbursable costs.

Audit Authority

We conducted this performance audit in accordance with GC sections 17558.5 and 17561, which authorize the SCO to audit the county's records to verify the actual amount of the mandated costs. In addition, GC section 12410 provides the SCO with general authority to audit the disbursement of state money for correctness, legality, and sufficient provisions of law for payment.

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated SVP Program. Specifically, we conducted this audit to determine whether

claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive. Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2011, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We analyzed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries, benefits, materials and supplies, contract services, travel and training, and indirect costs.
- We determined whether there were any errors or unusual or unexpected variances from year to year. We then reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing key county staff members. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We assessed the reliability of data (time management, payroll, and expenditure records) generated by the county's information management system and enterprise software applications by interviewing various county staff members and examining supporting documentation that the county provided. We determined that the data was sufficiently reliable for the purposes of this report.
- We selected a sample of employees that performed the mandated activities and traced their claimed productive hourly rate (PHR) and benefit rate to supporting information in the county's payroll system (see Finding 1).
- We traced a sample of the employees' claimed hours to Case Activity Logs for the Public Defender's (PD's) Office and to the Activity Code Tracking Report for the District Attorney's (DA's) Office. We found several instances in which salaried employees claimed more than an eight-hour work day, but the corresponding PHR calculation did not include the additional hours worked (see Finding 1).
- We traced a sample of claimed contract services costs to supporting invoices to confirm the costs were claimed during the fiscal year in which the services were actually provided (see Finding 2).
- We reviewed and analyzed the PD's Office travel reimbursement claims and verified that the miles traveled were unduplicated and mandate-related.
- We reviewed and analyzed claimed housing costs for the Sheriff's Office to confirm the daily jail rates that the county used for the various detention facilities were based on actual costs (see Finding 3).
- We verified that the county had properly applied indirect cost rates, using the 10% of direct salaries less fringe benefits option. We then

calculated the unallowable related indirect costs based on the audit adjustments made to direct salaries (see Finding 1).

- We inquired with county staff members, and reviewed single audit reports (with accompanying financial statements) and revenue reports to identify potential sources of offsetting revenues and reimbursements for the audit period. We determined that the claimed costs were not funded by another source.

We did not audit the county's financial statements.

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 obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We did not find that the county claimed costs that were funded by other sources; however, we did find that it claimed unsupported and ineligible costs, as quantified in the Schedule and described in the Findings and Recommendations section.

For the audit period, San Diego County claimed \$2,927,812 for costs of the legislatively mandated SVP Program. Our audit found that \$2,556,856 is allowable (\$2,557,768 less a \$912 penalty for filing a late claim) and \$370,956 is unallowable. The State paid the county \$927,228. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,629,628, contingent upon available appropriations.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the county of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

Follow-up on Prior Audit Findings

The county has not resolved the findings noted in our prior audit report for the period of July 1, 2003, through June 30, 2009—excluding July 1, 2004, through June 30, 2005—issued on April 3, 2012, as described in Findings 1 through 3.

Views of Responsible Officials

We issued a draft audit report on December 21, 2023. San Diego County's representative responded by letter dated January 11, 2024, agreeing with the audit results. The county's response is included as an attachment to this audit report.

Restricted Use

This audit report is solely for the information and use of San Diego 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 audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

April 2, 2024

Schedule—
Summary of Program Costs
July 1, 2011, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2011, through June 30, 2012</u>				
<i>Program Number 376²</i>				
Direct costs:				
Salaries	\$ 202,074	\$ 188,301	\$ (13,773)	Finding 1
Benefits	107,176	99,114	(8,062)	Finding 1
Contract services	227,014	206,048	(20,966)	Finding 2
Travel and training	1,075	409	(666)	Finding 3
Total direct costs	537,339	493,872	(43,467)	
Indirect costs	20,207	18,830	(1,377)	Finding 1
Total direct and indirect costs	557,546	512,702	(44,844)	
Less late filing penalty ⁴	-	(912)	(912)	
Total program costs	<u>\$ 557,546</u>	511,790	<u>\$ (45,756)</u>	
Less amount paid by the State ⁵		-		
Allowable costs claimed in excess of amount paid		<u>\$ 511,790</u>		
<u>July 1, 2012, through June 30, 2013</u>				
<i>Program Number 376²</i>				
Direct costs:				
Salaries	\$ 113,240	\$ 104,674	\$ (8,566)	Finding 1
Benefits	63,930	57,935	(5,995)	Finding 1
Contract services	117,720	81,025	(36,695)	Finding 2
Travel and training	1,585	1,346	(239)	Finding 3
Total direct costs	296,475	244,980	(51,495)	
Indirect costs	11,324	10,467	(857)	Finding 1
Total program costs	<u>\$ 307,799</u>	255,447	<u>\$ (52,352)</u>	
Less amount paid by the State ⁵		-		
Allowable costs claimed in excess of amount paid		<u>\$ 255,447</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2013, through June 30, 2014</u>				
<i>Program Number 376²</i>				
Direct costs:				
Salaries	\$ 38,646	\$ 34,399	\$ (4,247)	Finding 1
Benefits	21,891	19,401	(2,490)	Finding 1
Contract services	42,431	51,805	9,374	Finding 2
Total direct costs	102,968	105,605	2,637	
Indirect costs	3,865	3,440	(425)	Finding 1
Total direct and indirect costs	106,833	109,045	2,212	
Less allowable costs that exceed costs claimed ³	-	(2,212)	(2,212)	
Total program costs	<u>\$ 106,833</u>	106,833	<u>\$ -</u>	
Less amount paid by the State ⁵		-		
Allowable costs claimed in excess of amount paid		<u>\$ 106,833</u>		
<u>July 1, 2014, through June 30, 2015</u>				
<i>Program Number 376²</i>				
Direct costs:				
Salaries	\$ 46,301	\$ 35,512	\$ (10,789)	Finding 1
Benefits	27,468	20,902	(6,566)	Finding 1
Contract services	15,813	9,044	(6,769)	Finding 2
Total direct costs	89,582	65,458	(24,124)	
Indirect costs	4,630	3,551	(1,079)	Finding 1
Total program costs	<u>\$ 94,212</u>	69,009	<u>\$ (25,203)</u>	
Less amount paid by the State ⁵		-		
Allowable costs claimed in excess of amount paid		<u>\$ 69,009</u>		
<u>July 1, 2015, through June 30, 2016</u>				
<i>Program Number 376²</i>				
Direct costs:				
Salaries	\$ 122,560	\$ 60,144	\$ (62,416)	Finding 1
Benefits	74,008	35,903	(38,105)	Finding 1
Contract services	33,860	36,287	2,427	Finding 2
Travel and training	14	14	-	Finding 3
Total direct costs	230,442	132,348	(98,094)	
Indirect costs	12,256	6,014	(6,242)	Finding 1
Total program costs	<u>\$ 242,698</u>	138,362	<u>\$ (104,336)</u>	
Less amount paid by the State ⁵		-		
Allowable costs claimed in excess of amount paid		<u>\$ 138,362</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹	Reference ¹
<u>July 1, 2016, through June 30, 2017</u>				
<i>Program Number 376²</i>				
Direct costs:				
Salaries	\$ 99,616	\$ 51,915	\$ (47,701)	Finding 1
Benefits	61,640	31,724	(29,916)	Finding 1
Contract services	50,021	45,377	(4,644)	Finding 2
Total direct costs	211,277	129,016	(82,261)	
Indirect costs	9,962	5,192	(4,770)	Finding 1
Total program costs	<u>\$ 221,239</u>	134,208	<u>\$ (87,031)</u>	
Less amount paid by the State ⁵		-		
Allowable costs claimed in excess of amount paid		<u>\$ 134,208</u>		
<u>July 1, 2017, through June 30, 2018²</u>				
<i>Program Number 376 and Program Number 175²</i>				
Direct costs:				
Salaries	\$ 158,655	\$ 87,552	\$ (71,103)	Finding 1
Benefits	98,124	53,971	(44,153)	Finding 1
Materials and supplies	23	23	-	
Contract services	53,523	48,957	(4,566)	Finding 2
Travel and training	51,218	131,579	80,361	Finding 3
Total direct costs	361,543	322,082	(39,461)	
Indirect costs	15,866	8,755	(7,111)	Finding 1
Total program costs	<u>\$ 377,409</u>	330,837	<u>\$ (46,572)</u>	
Less amount paid by the State ⁵		(124,854)		
Allowable costs claimed in excess of amount paid		<u>\$ 205,983</u>		
<u>July 1, 2018, through June 30, 2019</u>				
<i>Program Number 175²</i>				
Direct costs:				
Salaries	\$ 16,258	\$ 12,628	\$ (3,630)	Finding 1
Benefits	9,734	7,624	(2,110)	Finding 1
Contract services	2,747	12,502	9,755	Finding 2
Travel and training	58,752	165,029	106,277	Finding 3
Total direct costs	87,491	197,783	110,292	
Indirect costs	1,626	1,263	(363)	Finding 1
Total direct and indirect costs	89,117	199,046	109,929	
Less allowable costs that exceed costs claimed ³	-	(109,929)	(109,929)	
Total program costs	<u>\$ 89,117</u>	89,117	<u>\$ -</u>	
Less amount paid by the State ⁵		(89,117)		
Allowable costs claimed in excess of amount paid		<u>\$ -</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2019, through June 30, 2020</u>				
<i>Program Number 175²</i>				
Direct costs:				
Salaries	\$ 116,799	\$ 95,228	\$ (21,571)	Finding 1
Benefits	73,826	59,181	(14,645)	Finding 1
Contract services	36,706	43,369	6,663	Finding 2
Travel and training	10,211	32,215	22,004	Finding 3
Total direct costs	237,542	229,993	(7,549)	
Indirect costs	11,680	9,523	(2,157)	Finding 1
Total program costs	<u>\$ 249,222</u>	239,516	<u>\$ (9,706)</u>	
Less amount paid by the State ⁵		(249,222)		
Amount paid in excess of allowable costs claimed		<u>\$ (9,706)</u>		
<u>July 1, 2020, through June 30, 2021</u>				
<i>Program Number 175²</i>				
Direct costs:				
Salaries	\$ 136,400	\$ 118,157	\$ (18,243)	Finding 1
Benefits	90,821	77,282	(13,539)	Finding 1
Contract services	28,688	10,270	(18,418)	Finding 2
Travel and training	28,483	128,960	100,477	Finding 3
Total direct costs	284,392	334,669	50,277	
Indirect costs	13,640	11,816	(1,824)	Finding 1
Total direct and indirect costs	298,032	346,485	48,453	
Less allowable costs that exceed costs claimed ³	-	(48,453)	(48,453)	
Total program costs	<u>\$ 298,032</u>	298,032	<u>\$ -</u>	
Less amount paid by the State ⁵		(80,330)		
Allowable costs claimed in excess of amount paid		<u>\$ 217,702</u>		
<u>July 1, 2021, through June 30, 2022</u>				
<i>Program Number 175²</i>				
Direct costs:				
Salaries	\$ 169,770	\$ 166,500	\$ (3,270)	Finding 1
Benefits	106,800	99,990	(6,810)	Finding 1
Contract services	9,459	8,959	(500)	Finding 2
Travel and training	80,699	321,249	240,550	Finding 3
Total direct costs	366,728	596,698	229,970	
Indirect costs	16,977	16,650	(327)	Finding 1
Total direct and indirect costs	383,705	613,348	229,643	
Less allowable costs that exceed costs claimed	-	(229,643)	(229,643)	
Total program costs	<u>\$ 383,705</u>	383,705	<u>\$ -</u>	
Less amount paid by the State ⁵		(383,705)		
Allowable costs claimed in excess of amount paid		<u>\$ -</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 2011, through June 30, 2022</u>				
<i>Program Number 376 and Program Number 175²</i>				
Direct costs:				
Salaries	\$ 1,220,319	\$ 955,010	\$ (265,309)	Finding 1
Benefits	735,418	563,027	(172,391)	Finding 1
Materials and supplies	23	23	-	
Contract services	617,982	553,643	(64,339)	Finding 2
Travel and training	232,037	780,801	548,764	Finding 3
Total direct costs	<u>2,805,779</u>	<u>2,852,504</u>	<u>46,725</u>	
Indirect costs	<u>122,033</u>	<u>95,501</u>	<u>(26,532)</u>	Finding 1
Total direct and indirect costs	2,927,812	2,948,005	20,193	
Less allowable costs that exceed costs claimed ³	-	(390,237)	(390,237)	
Less late filing penalty ⁴	-	(912)	(912)	
Total program costs	<u>\$ 2,927,812</u>	2,556,856	<u>\$ (370,956)</u>	
Less amount paid by the State ⁵		<u>(927,228)</u>		
Allowable costs claimed in excess of amount paid		<u>\$ 1,629,628</u>		

¹ See the Findings and Recommendations section.

² On July 26, 2019, the Commission adopted an Order to Set Aside the Statement of Decision that was adopted on December 6, 2013, and the Statement of Decision and parameter and guidelines that were adopted on May 30, 2014. The order also reinstated the SVP Program as originally adopted on June 25, 1998. The SCO issued revised Claiming Instructions on December 11, 2020, notifying eligible claimants to submit claims for costs previously deemed ineligible for reimbursement. The Commission's Order applied only to costs incurred for fiscal year (FY) 2011-12 through FY 2017-18. In order to differentiate these claims from the claims filed for those years under the then-existing SVP Program (Program Number 175), the SCO identified the reinstated activities as SVP Program Number 376. We audited Program Number 376 claims that the county filed for FY 2011-12 through FY 2017-18 and Program Number 175 claims for FY 2017-18 through FY 2021-22. Claimed costs identified in this Schedule for FY 2017-18 include costs claimed for both programs.

³ GC section 17568 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's *Mandated Cost Manual*. That deadline has expired for FY 2013-14, FY 2018-19, and FY 2020-21.

⁴ The county filed its FY 2011-12 annual reimbursement claim for \$503,587 by the due date specified in GC section 17560, and amended it to \$557,546 after the due date. Pursuant to GC section 17568, the State assessed a late filing penalty equal to 10% of allowable costs that exceed the timely filed claim amount, not to exceed \$10,000 (for claims amended on or after August 24, 2007).

⁵ Payment amount current as of January 16, 2024. All payments were made to Program Number 175 claims.

Findings and Recommendations

FINDING 1— Overstated salaries and benefits - District Attorney’s Office and Public Defender’s Office (repeat finding)

The county claimed \$1,955,737 in salaries and benefits for the audit period (\$1,220,319 for salaries and \$735,418 for benefits). We found that \$1,518,037 is allowable and \$437,700 is unallowable. Unallowable related indirect costs total \$26,532, for a total finding of \$464,232.

To calculate claimed salaries and benefits, the county multiplied each employee’s total number of hours spent performing the mandated activities by his or her individual PHR and benefit rate.

During testing, we found that the county had overstated its claimed hours, overstated the PHRs and benefit rates for some of its employees, and overstated the related indirect costs. The county overstated these costs because it did not claim costs in accordance with the program’s parameters and guidelines or the SCO’s *Mandated Cost Manual*.

The following table summarizes the claimed, allowable, and audit adjustment for salaries and benefits by fiscal year:

Fiscal Year	Salaries			Benefits			Related Indirect Costs	Total Audit Adjustment
	Amount Claimed	Amount Allowable	Audit Adjustment	Amount Claimed	Amount Allowable	Audit Adjustment		
2011-12	\$ 202,074	\$ 188,301	\$ (13,773)	\$ 107,176	\$ 99,114	\$ (8,062)	\$ (1,377)	\$ (23,212)
2012-13	113,240	104,674	(8,566)	63,930	57,935	(5,995)	(857)	(15,418)
2013-14	38,646	34,399	(4,247)	21,891	19,401	(2,490)	(425)	(7,162)
2014-15	46,301	35,512	(10,789)	27,468	20,902	(6,566)	(1,079)	(18,434)
2015-16	122,560	60,144	(62,416)	74,008	35,903	(38,105)	(6,242)	(106,763)
2016-17	99,616	51,915	(47,701)	61,640	31,724	(29,916)	(4,770)	(82,387)
2017-18 ^a	158,655	87,552	(71,103)	98,124	53,971	(44,153)	(7,111)	(122,367)
2018-19	16,258	12,628	(3,630)	9,734	7,624	(2,110)	(363)	(6,103)
2019-20	116,799	95,228	(21,571)	73,826	59,181	(14,645)	(2,157)	(38,373)
2020-21	136,400	118,157	(18,243)	90,821	77,282	(13,539)	(1,824)	(33,606)
2021-22	169,770	166,500	(3,270)	106,800	99,990	(6,810)	(327)	(10,407)
Total	<u>\$ 1,220,319</u>	<u>\$ 955,010</u>	<u>\$ (265,309)</u>	<u>\$ 735,418</u>	<u>\$ 563,027</u>	<u>\$ (172,391)</u>	<u>\$ (26,532)</u>	<u>\$ (464,232)</u>

^a Amounts for Program Numbers 376 and 175 are combined.

District Attorney’s Office

The DA’s Office claimed \$18,391 in salaries and benefits for fiscal year (FY) 2021-22 (\$11,065 for salaries and \$7,326 for benefits). We found that \$20,478 is allowable; therefore, the county understated its costs by \$2,087. Additional allowable related indirect costs total \$145, for a total adjustment of \$2,232.

The following table summarizes the claimed, allowable, and audit adjustment for salaries and benefits for FY 2021-22:

Fiscal Year	Salaries			Benefits			Related Indirect Costs	Total Audit Adjustment
	Amount Claimed	Amount Allowable	Audit Adjustment	Amount Claimed	Amount Allowable	Audit Adjustment		
2021-22	<u>\$ 11,065</u>	<u>\$ 12,518</u>	<u>\$ 1,453</u>	<u>\$ 7,326</u>	<u>\$ 7,960</u>	<u>\$ 634</u>	<u>\$ 145</u>	<u>\$ 2,232</u>

Overstated Hours

The DA's Office overstated its salary and benefit costs totaling \$914 because it overstated the number of hours spent performing the reimbursable activities. Unallowable related indirect costs total \$57, for a total adjustment of \$971.

In FY 2021-22, the DA's Office claimed that one of its employees spent 159.30 hours performing the mandated activities. However, during our review of the DA's Office Activity Code Tracking Report, we found that nine of those hours were during a weekend. The employee's regular work week does not include weekends, and the employee is exempt from overtime.

Therefore, the nine hours are unallowable, as are the claimed salary and benefit costs totaling \$914. Unallowable related indirect costs total \$57, for a total adjustment of \$971.

Understated Productive Hourly Rates

The DA's Office understated its claimed PHRs for all employees selected for testing, resulting in understated salary and benefit costs totaling \$3,379. Allowable related indirect costs total \$202, for a total adjustment of \$3,581.

The costs were understated because the DA's Office calculated each employee's PHR using an incorrect annual productive hourly base of 2,080 hours. The county's Auditor and Controller's Office calculated 1,754 annual productive hours for FY 2021-22, which excluded vacation hours, sick leave, and holiday hours. Therefore, we recalculated the PHRs for the DA's Office employees based on the county's 1,754 annual productive hours. To determine the understated costs, we calculated an error rate for each employee and applied it to his or her allowable hours.

The following table summarizes the understated costs (as a result of understated PHRs) for FY 2021-22:

	<u>A</u>	<u>B</u>	<u>C=A+B</u>	<u>D=A×10%</u>	<u>E=C+D</u>
	<u>Salaries</u>	<u>Benefits</u>	<u>Total Salaries and Benefits</u>	<u>Related Indirect Costs</u>	<u>Total Audit Adjustment</u>
FY 2021-22	\$ 2,022	\$ 1,357	\$ 3,379	\$ 202	\$ 3,581

Overstated Benefit Rate

The DA's Office overstated its claimed benefit rates for all employees selected for testing, resulting in overstated benefits totaling \$378 for FY 2021-22. We calculated an error rate for each employee and applied it to his or her total allowable salary.

Public Defender's Office

The PD's Office claimed \$1,937,346 in salaries and benefits (\$1,209,254 for salaries and \$728,092 for benefits) for the audit period. We found that \$1,497,559 is allowable and \$439,787 is unallowable. Unallowable related indirect costs total \$26,677, for a total adjustment of \$466,464.

The following table summarizes the claimed, allowable, and audit adjustment for salaries and benefits by fiscal year:

Fiscal Year	Salaries			Benefits			Related Indirect Costs	Total Audit Adjustment
	Amount Claimed	Amount Allowable	Audit Adjustment	Amount Claimed	Amount Allowable	Audit Adjustment		
2011-12	\$ 202,074	\$ 188,301	\$ (13,773)	\$ 107,176	\$ 99,114	\$ (8,062)	\$ (1,377)	\$ (23,212)
2012-13	113,240	104,674	(8,566)	63,930	57,935	(5,995)	(857)	(15,418)
2013-14	38,646	34,399	(4,247)	21,891	19,401	(2,490)	(425)	(7,162)
2014-15	46,301	35,512	(10,789)	27,468	20,902	(6,566)	(1,079)	(18,434)
2015-16	122,560	60,144	(62,416)	74,008	35,903	(38,105)	(6,242)	(106,763)
2016-17	99,616	51,915	(47,701)	61,640	31,724	(29,916)	(4,770)	(82,387)
2017-18 ¹	158,655	87,552	(71,103)	98,124	53,971	(44,153)	(7,111)	(122,367)
2018-19	16,258	12,628	(3,630)	9,734	7,624	(2,110)	(363)	(6,103)
2019-20	116,799	95,228	(21,571)	73,826	59,181	(14,645)	(2,157)	(38,373)
2020-21	136,400	118,157	(18,243)	90,821	77,282	(13,539)	(1,824)	(33,606)
2021-22	158,705	153,982	(4,723)	99,474	92,030	(7,444)	(472)	(12,639)
Total	\$ 1,209,254	\$ 942,492	\$ (266,762)	\$ 728,092	\$ 555,067	\$ (173,025)	\$ (26,677)	\$ (466,464)

¹ Amounts for Program Numbers 376 and 175 are combined.

Overstated Hours

The PD's Office overstated its claimed hours, resulting in overstated salary and benefit costs totaling \$443,026. Unallowable related indirect costs total \$27,516, for a total adjustment of \$470,542.

During our review of the PD's Office Case Activity Logs, we found several employees that claimed time in excess of eight hours per day. As county attorneys are salaried employees and their calculated PHRs do not include these additional hours worked, we limited the allowable time to eight hours. We also found that several attorneys reported a lump-sum amount of hours for a particular activity on a single day (i.e., 20 hours or more); we requested that the PD's Office provide a breakdown of those hours. The PD's Office provided a document that showed only the total number of hours claimed over various ranges, rather than identifying the number of hours charged per day for a particular reimbursable activity. Based on the presentation of this information, we concluded that the claimed hours were estimates of time spent performing mandated activities.

The following table summarizes the claimed, allowable, and overstated hours by fiscal year:

Fiscal Year	Claimed Hours	Allowable Hours	Overstated Hours
2011-12	2,445.70	2,258.59	(187.11)
2012-13	1,174.20	1,080.60	(93.60)
2013-14	356.91	302.41	(54.50)
2014-15	480.10	321.35	(158.75)
2015-16	1,351.80	554.55	(797.25)
2016-17	1,092.35	488.25	(604.10)
2017-18 ¹	1,662.58	748.08	(914.50)
2018-19	184.70	134.40	(50.30)
2019-20	1,173.26	930.86	(242.40)
2020-21	1,292.30	1,084.80	(207.50)
2021-22	1,264.95	1,163.45	(101.50)
Total	<u>12,478.85</u>	<u>9,067.34</u>	<u>(3,411.51)</u>

¹ Amounts for Program Numbers 376 and 175 are combined.

The following table summarizes the overstated hours for FY 2017-18 by program:

Program Number	Claimed Hours	Allowable Hours	Overstated Hours
376	1,177.33	379.13	(798.20)
175	485.25	368.95	(116.30)
Total hours	<u>1,662.58</u>	<u>748.08</u>	<u>(914.50)</u>

The following table summarizes the overstated costs (as a result of overstated hours) by fiscal year:

Fiscal Year	A	B	C=A+B	D=A×10%
	Salaries	Benefits	Total Salaries and Benefits	Related Indirect Costs
2011-12	\$ (13,445)	\$ (7,052)	\$ (20,497)	\$ (1,345)
2012-13	(7,474)	(4,241)	(11,715)	(747)
2013-14	(4,434)	(2,502)	(6,936)	(444)
2014-15	(11,000)	(6,387)	(17,387)	(1,100)
2015-16	(62,917)	(37,890)	(100,807)	(6,292)
2016-17	(48,111)	(29,750)	(77,861)	(4,811)
2017-18 ¹	(72,065)	(44,157)	(116,222)	(7,207)
2018-19	(3,746)	(2,116)	(5,862)	(375)
2019-20	(22,822)	(14,674)	(37,496)	(2,282)
2020-21	(19,646)	(13,200)	(32,846)	(1,964)
2021-22	(9,469)	(5,928)	(15,397)	(949)
Total	<u>\$ (275,129)</u>	<u>\$ (167,897)</u>	<u>\$ (443,026)</u>	<u>\$ (27,516)</u>

¹ Costs for Program Numbers 376 and 175 are combined.

The following table summarizes the overstated costs for FY 2017-18 by program:

Program Number	<u>A</u>	<u>B</u>	<u>C=A+B</u>	<u>D=A×10%</u>	<u>E=C+D</u>
	Salaries	Benefits	Total Salaries and Benefits	Related Indirect Costs	Total Audit Adjustment
376	\$ (62,863)	\$ (38,543)	\$ (101,406)	\$ (6,287)	\$ (107,693)
175	(9,202)	(5,614)	(14,816)	(920)	(15,736)
Total costs	<u>\$ (72,065)</u>	<u>\$ (44,157)</u>	<u>\$ (116,222)</u>	<u>\$ (7,207)</u>	<u>\$ (123,429)</u>

Productive Hourly Rate

The PD's Office understated its claimed PHRs for all employees selected for testing, with the exception of three employees (one employee in FY 2011-12, one in FY 2012-13, and one in FY 2017-18) whose PHRs were overstated. The understated PHRs resulted in understated salary and benefit costs totaling \$13,897. Allowable related indirect costs total \$839, for a total adjustment of \$14,736.

The costs were understated because the PD's Office did not include the employees' annual stipend for professional development as part of their earned salaries. Therefore, we recalculated the PHRs for these employees based on their actual annual salary earned for each fiscal year. To determine the understated costs, we calculated an error rate for each employee and applied it to his or her allowable hours.

The following table summarizes the understated costs (as a result of understated PHRs) by fiscal year:

Fiscal Year	<u>A</u>	<u>B</u>	<u>C=A+B</u>	<u>D=A×10%</u>
	Salaries	Benefits	Total Salaries and Benefits	Related Indirect Costs
2011-12	\$ (328)	\$ (107)	\$ (435)	\$ (32)
2012-13	(1,092)	(608)	(1,700)	(110)
2013-14	187	107	294	19
2014-15	211	129	340	21
2015-16	501	297	798	50
2016-17	410	252	662	41
2017-18 ¹	962	606	1,568	96
2018-19	116	77	193	12
2019-20	1,251	813	2,064	125
2020-21	1,403	986	2,389	140
2021-22	4,746	2,978	7,724	477
Total	<u>\$ 8,367</u>	<u>\$ 5,530</u>	<u>\$ 13,897</u>	<u>\$ 839</u>

¹ Costs for Program Numbers 376 and 175 are combined.

The following table summarizes the understated costs for FY 2017-18 by program:

Program Number	<u>A</u>	<u>B</u>	<u>C=A+B</u>	<u>D=A×10%</u>	<u>E=C+D</u>
	Salaries	Benefits	Total Salaries and Benefits	Related Indirect Costs	Total Audit Adjustment
376	\$ 252	\$ 168	\$ 420	\$ 25	\$ 445
175	710	438	1,148	71	1,219
Total costs	<u>\$ 962</u>	<u>\$ 606</u>	<u>\$ 1,568</u>	<u>\$ 96</u>	<u>\$ 1,664</u>

Benefit Rate

The PD's Office overstated its claimed benefit rates for all employees selected for testing, with the exception of two employees (one in FY 2011-12 and one in FY 2019-20) whose benefit rates were understated. We calculated an error rate for each employee and applied it to his or her total allowable salary. The overstated benefit rates resulted in overstated benefits totaling \$10,658.

The following table summarizes the audit adjustment for the PD's Office benefits by fiscal year:

<u>Fiscal Year</u>	<u>Benefits Adjustment</u>
2011-12	\$ (903)
2012-13	(1,146)
2013-14	(95)
2014-15	(308)
2015-16	(512)
2016-17	(418)
2017-18 ¹	(602)
2018-19	(71)
2019-20	(784)
2020-21	(1,325)
2021-22	(4,494)
Total	<u>\$ (10,658)</u>

¹ Program Number 376 costs were overstated by \$677 and Program Number 175 costs were understated by \$75

Criteria

Section IV, "Reimbursable Activities," of the parameters and guidelines begins:

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.

Section V.A.1, “Salaries and Benefits,” of the parameters and guidelines states, in part:

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits. . . .

Section V.B, “Indirect Costs,” of the parameters and guidelines states, in part:

. . . Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. . . .

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

This finding consists of overstated salaries, benefits, and related indirect costs claimed during the audit period. These costs were found overstated because the county did not claim costs in accordance with the program’s parameters and guidelines or the SCO’s Mandated Cost Manual. The District Attorney’s Office and Department of the Public Defender will implement controls to ensure that annual productive hourly rates and reimbursable hours align with the SCO’s Mandated Cost Manual and are reviewed for accuracy.

**FINDING 2—
Overstated contract
services costs - Public
Defender’s Office
(repeat finding)**

The county claimed a total of \$617,982 in contract services costs for the audit period. We found that \$553,643 is allowable and \$64,339 is unallowable. The costs are unallowable for the following reasons:

- For each fiscal year of the audit period, it appears that the county claimed its costs during the fiscal year that it actually paid for contract services, rather than the fiscal year in which the services were actually performed. Therefore, we reallocated those costs to their respective fiscal years.
- For FY 2011-12, the county claimed \$51,095 for services that had been performed during FY 2010-11 (before the audit period).
- For FY 2011-12, the county claimed \$10,796 for services performed by a psychologist, that was unsupported.
- For FY 2019-20, the county inadvertently claimed a duplicate invoice for a legal expert, totaling \$2,500. This invoice had already been claimed in FY 2018-19, when the services were actually performed.

The following table summarizes the claimed, allowable, and audit adjustment for contract services costs by fiscal year:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
2011-12	\$ 227,014	\$ 206,048	\$ (20,966)
2012-13	117,720	81,025	(36,695)
2013-14	42,431	51,805	9,374
2014-15	15,813	9,044	(6,769)
2015-16	33,860	36,287	2,427
2016-17	50,021	45,377	(4,644)
2017-18 ¹	53,523	48,957	(4,566)
2018-19	2,747	12,502	9,755
2019-20	36,706	43,369	6,663
2020-21	28,688	10,270	(18,418)
2021-22	9,459	8,959	(500)
Total	\$ 617,982	\$ 553,643	\$ (64,339)

¹ Amounts for Program Numbers 376 and 175 are combined.

Criteria

Section IV, “Reimbursable Activities,” of the parameters and guidelines begins:

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. . . .

Section V.A.3, “Contract Services,” of the parameters and guidelines states:

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

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

This finding consists of unallowable contracted services costs claimed during the audit period. These costs were found unallowable primarily due to the county claiming costs during the fiscal year that it actually paid for contract services rather than the fiscal year in which the services were performed. The Department of the Public Defender will implement controls to ensure that costs are eligible and properly supported.

**FINDING 3—
Understated travel
and training costs –
Public Defender’s
Office and Sheriff’s
Department (repeat
finding)**

The county claimed total travel and training costs of \$232,037 for the audit period (\$7,370 by the PD’s Office and \$224,667 by the Sheriff’s Department). We found that \$780,801 is allowable (\$6,163 for the PD’s Office and \$774,638 for the Sheriff’s Department); therefore, the county understated its travel and training costs by \$548,764. The costs were understated by \$549,971 because the Sheriff’s Department calculated its housing costs for sexually violent predators using a daily jail rate that was not based on actual costs, and because the PD’s Office claimed unsupported staff travel costs totaling \$1,207.

The following table summarizes the claimed, allowable, and audit adjustment for travel and training costs by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2011-12	\$ 1,075	\$ 409	\$ (666)
2012-13	1,585	1,346	(239)
2013-14	-	-	-
2014-15	-	-	-
2015-16	14	14	-
2016-17	-	-	-
2017-18 ¹	51,218	131,579	80,361
2018-19	58,752	165,029	106,277
2019-20	10,211	32,215	22,004
2020-21	28,483	128,960	100,477
2021-22	80,699	321,249	240,550
Total	<u>\$ 232,037</u>	<u>\$ 780,801</u>	<u>\$ 548,764</u>

¹ Amounts for Program Numbers 376 and 175 are combined.

Public Defender’s Office

The PD’s Office claimed \$7,370 in travel and training costs for the audit period. We found that \$6,163 is allowable and \$1,207 is unallowable. The costs are unallowable because the PD’s Office did not provide documentation to support the miles driven by its employees. The mileage reports were unavailable, as they were destroyed pursuant to the county’s record retention policy. The PD’s Office also claimed 430 miles that had already been included in one attorney’s travel reimbursement claim for FY 2012-13.

The following table summarizes the claimed, allowable, and audit adjustment amounts for the PD’s Office by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2011-12	\$ 1,075	\$ 409	\$ (666)
2012-13	1,585	1,346	(239)
2015-16	14	14	-
2017-18 ¹	909	787	(122)
2018-19	34	-	(34)
2019-20	77	25	(52)
2020-21	94	-	(94)
2021-22	3,582	3,582	-
Total	<u>\$ 7,370</u>	<u>\$ 6,163</u>	<u>\$ (1,207)</u>

¹ Amounts for Program Numbers 376 and 175 are combined.

The following table summarizes the claimed, allowable, and audit adjustment amounts for FY 2017-18 by program:

Program Number	Amount Claimed	Amount Allowable	Audit Adjustment
376	\$ 29	\$ 29	\$ -
175	880	758	(122)
Total	<u>\$ 909</u>	<u>\$ 787</u>	<u>\$ (122)</u>

Sheriff's Department

The Sheriff's Department claimed \$224,667 in travel and training costs for the audit period. These costs were for housing sexually violent predators at a county facility while they awaited trial. We found that \$774,638 is allowable therefore, the Sheriff's Department understated its travel and training costs by \$549,971. The costs were understated because the Sheriff's Department did not use daily jail rates based on actual costs for the various detention facilities in the county.

To calculate housing costs for the sexually violent predator defendants housed as inmates in the county jail, the county multiplied the number of jail days for each defendant by the daily jail rate of \$71.87 that was last approved by the California Department of Corrections and Rehabilitation in FY 2011-12. However, the county should have used the actual daily jail rate (average daily cost per inmate) from its Courtesy Housing Rate worksheet instead.

Therefore, we recalculated the county's housing costs for FY 2017-18 through FY 2021-22 by applying the average daily cost per inmate to each defendant who was housed at either the San Diego Central Jail or the Vista Detention Facility.

The following table summarizes the average daily cost per inmate at the two detention facilities by fiscal year:

Detention Facility	Fiscal Year				
	2017-18	2018-19	2019-20	2020-21	2021-22
San Diego Central Jail		\$ 227.34		\$ 326.48	\$ 312.09
Vista Detention	\$ 187.65	\$ 196.34	\$ 228.30		\$ 280.86

The following table summarizes the claimed, allowable, and audit adjustment amounts for the Sheriff's Department by fiscal year (all amounts are related to Program Number 175):

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2017-18	\$ 50,309	\$ 130,792	\$ 80,483
2018-19	58,718	165,029	106,311
2019-20	10,134	32,190	22,056
2020-21	28,389	128,960	100,571
2021-22	77,117	317,667	240,550
Total	<u>\$ 224,667</u>	<u>\$ 774,638</u>	<u>\$ 549,971</u>

Criteria

Section IV, “Reimbursable Activities,” of the parameters and guidelines begins:

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. . . .

Item B.7 of section IV., “Reimbursable Activities,” of the parameters and guidelines states:

Transportation and housing costs for each potential sexually violent predator at a secured facility while the individual awaits trial on the issue of whether he or she is a sexually violent predator. Counties shall be entitled to reimbursement for such transportation and housing costs, regardless of whether the secured facility is a state facility or county facility, except in those circumstances when the State has directly borne the costs of housing and transportation, in which case no reimbursement of such costs shall be permitted.

Section V.A.4, “Travel,” of the parameters and guidelines states:

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

Section VI, “Record Retention,” of the parameters and guidelines states, in part:

. . . All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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

This finding consists of understated travel and training costs claimed during the audit period. These costs were found understated because the county did not use daily jail rates (Courtesy Housing Rates) based on actual costs. Sheriff’s Department used the approved California Department of Corrections and Rehabilitation (CDCR) rates from FY11/12 but moving forward will use the Courtesy Housing Rates based on actuals. The Department of Public Defender and Sheriff’s Department will ensure costs align with the program’s parameters and guidelines and are properly supported.

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



TRACY DRAGER
AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER
5530 OVERLAND AVE, SUITE 410, SAN DIEGO, CA 92123-1261
(858) 694-2176 FAX: (858) 694-2296

January 11, 2024

Lisa Kurokawa, Chief
Compliance Audits Bureau
Division of Audits
State Controller's Office
PO Box 942850
Sacramento, CA 94250

Dear Ms. Kurokawa:

COUNTY OF SAN DIEGO RESPONSE TO DRAFT AUDIT REPORT OF THE SEXUALLY VIOLENT PREDATORS PROGRAM: FISCAL YEARS 2011/12 THROUGH 2021/2022.

Thank you for giving the County the opportunity to review your draft audit report. As reported, the County claimed costs of \$2,927,812 during the audit period. Of this amount, \$2,556,856 was found to be allowable (\$2,557,768 less a \$912 penalty for filing a late claim), while \$370,956 was determined to be unallowable primarily due to overstated salary and benefit costs, claimed ineligible and unsupported contracted services costs, and overstated related indirect costs. In general, we concur with the findings. We have the following statements and corrective actions regarding each finding:

Finding 1 – Overstated Salaries and Benefits

The County claimed unallowable salaries and benefits costs of \$437,700 and related unallowable indirect costs of \$26,532 totaling \$464,232 for the audit period (\$2,232 understated by District Attorney's Office and \$466,464 overstated by Department of the Public Defender.

Response:

This finding consists of overstated salaries, benefits, and related indirect costs claimed during the audit period. These costs were found overstated because the county did not claim costs in accordance with the program's parameters and guidelines or the SCO's Mandated Cost Manual. The District Attorney's Office and Department of the Public Defender will implement controls to ensure that annual productive hourly rates and reimbursable hours align with the SCO's Mandated Cost Manual and are reviewed for accuracy.

Finding 2 – Overstated Contract Services Costs

The County claimed unallowable contracted services costs totaling \$64,339 for the audit period (\$64,339 overstated by Department of the Public Defender).

Response:

This finding consists of unallowable contracted services costs claimed during the audit period. These costs were found unallowable primarily due to the county claiming costs during the fiscal year that it actually paid for contract services rather than the fiscal year in which the services were performed. The Department of the Public Defender will implement controls to ensure that costs are eligible and properly supported.

Finding 3 – Understated Travel and Training Costs

The County claimed travel and training costs of \$232,037, while the audit found that \$780,801 is allowable totaling \$548,764 understated for the audit period (\$1,207 overstated by Department of the Public Defender and \$549,971 understated by Sheriff's Department).

Response:

This finding consists of understated travel and training costs claimed during the audit period. These costs were found understated because the county did not use daily jail rates (Courtesy Housing Rates) based on actual costs. Sheriff's Department used the approved California Department of Corrections and Rehabilitation (CDCR) rates from FY11/12 but moving forward will use the Courtesy Housing Rates based on actuals. The Department of Public Defender and Sheriff's Department will ensure costs align with the program's parameters and guidelines and are properly supported.

If you have any questions, please contact Rosemarie Degracia, Group Finance Director for the Public Safety Group at (619) 531-4521.

Sincerely,



Tracy
TRACY DRAGER
Auditor and Controller

Attachment

c: Michelle Bush, Chief Deputy District Attorney, District Attorney's Office
Eunice Ramos, Sheriff's Chief Finance Officer, Sheriff's Department
Rosemarie Degracia, Group Finance Director, Public Safety
Miwa Pumpelly, Chief Departmental Admin Services, Public Defender
Michele Wilroy, Manager, Auditor & Controller

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