

CALIFORNIA VICTIM COMPENSATION BOARD

Audit Report

PROPOSITION 47 SAFE NEIGHBORHOODS AND SCHOOLS FUND GRANTS PROGRAM

July 1, 2016, through June 30, 2017



BETTY T. YEE
California State Controller

May 2019



BETTY T. YEE
California State Controller

May 23, 2019

Christie Munson, Deputy Executive Officer
California Victim Compensation Board
400 R Street, Suite 500
Sacramento, CA 95811

Dear Ms. Munson:

The State Controller's Office (SCO) conducted a performance audit of the California Victim Compensation Board's (CalVCB) Proposition 47 Safe Neighborhoods and Schools Fund (SNSF) grants program for the period of July 1, 2016, through June 30, 2017. The purpose of the audit was to ensure that program funds were disbursed and expended in accordance with program requirements and as required by Government Code section 7599.2(c).

We verified that during fiscal year (FY) 2016-17 CalVCB awarded five grants, totaling \$3,854,744, of which \$292,873 was disbursed to two awardees. CalVCB did not charge any administrative costs to the Proposition 47 SNSF grants program during FY 2016-17.

Our audit found that CalVCB is properly awarding grants, and providing oversight and monitoring of Proposition 47 SNSF grants program. However, CalVCB lacks adequate internal control over the invoice review and approval process for grant recipients, resulting in the reimbursement of \$6,341 in unallowable costs and \$223,342 of costs without adequate supporting documentation, totaling \$229,683.

If you have any questions, please contact Andrew Finlayson, Chief, State Agency Audits Bureau, by telephone at (916) 324-6310.

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/as

cc: Valinda Roberts, Deputy Executive Officer
California Victim Compensation Board
Robin Foemmel Bie, Assistant Deputy Executive Officer
California Victim Compensation Board
Joanna Gonzales, Resource Branch Manager
California Victim Compensation Board
Ava Watson, Staff Services Manager I – Program Development and Analysis
California Victim Compensation Board
Marianne Tran, Accounting Manager
California Victim Compensation Board

Contents

Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	2
Conclusion	3
Follow-up on Prior Audit Finding	3
Views of Responsible Officials.....	4
Restricted Use	4
Schedule—Summary of Grant Awards, Amounts Expended and Disbursed, and Audit Adjustments	5
Findings and Recommendations.....	6
Attachment—California Victim Compensation Board’s Response to Draft Audit Report	

Audit Report

Summary

The State Controller's Office (SCO) conducted a performance audit of the California Victim Compensation Board's (CalVCB) Proposition 47 Safe Neighborhoods and Schools Fund (SNSF) grants program for the period of July 1, 2016, through June 30, 2017. The purpose of the audit was to ensure that program funds were disbursed and expended in accordance with program requirements and as required by Government Code (GC) section 7599.2(c).

We verified that during fiscal year (FY) 2016-17, CalVCB awarded five grants, totaling \$3,854,744, of which \$292,873 was disbursed to two awardees. CalVCB did not charge any administrative costs to the Proposition 47 SNSF grants program during FY 2016-17.

Our audit found that CalVCB is properly awarding grants, and providing oversight and monitoring of Proposition 47 SNSF grants program. However, CalVCB lacks adequate internal control over the invoice review and approval process for grant recipients, resulting in the reimbursement of \$6,341 in unallowable costs and \$223,342 of costs without adequate supporting documentation (see the Findings and Recommendations section of this report).

Background

Proposition 47 Safe Neighborhoods and Schools Fund

On November 10, 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 the implementation of the measure. This mandate is expected to save significant state corrections dollars annually.

Savings resulting from this proposition will be transferred to the newly created Safe Neighborhoods and Schools Fund to be used in support of truancy reduction and drop-out prevention programs, increase victim services grants, and support substance abuse and mental health treatment services.

California Victim Compensation Board

CalVCB is a state program dedicated to providing reimbursement to eligible victims for many crime-related expenses. CalVCB funding comes from restitution paid by criminal offenders through fines, orders, and penalty assessments, in addition to federal funds. The Proposition 47 SNSF grants program is CalVCB's sole grants program.

GC section 7599.2 (a)(2) requires that, by August 15 of each fiscal year beginning in 2016, the State Controller shall disburse money deposited in the Safe Neighborhoods and Schools Fund as follows:

Ten percent to the California Victim Compensation Board, to make grants to trauma recovery centers [TRCs] to provide services to victims of crime pursuant to Section 13963.1 of the Government Code.

We conducted this audit pursuant to GC section 7599.2(c), which requires the Controller, every two years, to conduct an audit of the Safe Neighborhoods and Schools Fund grant programs operated by the California Department of Education, CalVCB, and the Board of State and Community Corrections “to ensure the funds are disbursed and expended solely according to this chapter and shall report his or her findings to the Legislature and the public.”

In addition, GC section 12410 states:

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 provision of law for payment.

Objective, Scope, and Methodology

The objective of our audit was to assess CalVCB’s implementation and administration of the Proposition 47 SNSF grants program, and to ensure that program funds were disbursed and expended as required by GC section 7599.2 (c) for the audit period of July 1, 2016, through June 30, 2017.

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 13963.1, and the California Department of Finance (DOF) fund classification and basis for the Safe Neighborhoods and Schools Fund;
- Interviewed key personnel to gain a general understanding of CalVCB’s internal controls, such as procedures performed by staff during the grant award process; expenditure reviews and approvals; program monitoring; accounting records and grantee’s invoices; and recording and disbursements of the Proposition 47 SNSF grants program expenditures in the agency’s financial management system;
- Examined CalVCB’s internal controls related to the Proposition 47 SNSF grants program by reviewing policies and procedures, guidelines, grant agreements, and grant processes; direct testing of claimed costs, invoices, and supporting documentation; and verifying CalVCB’s compliance with applicable provisions of laws, regulations, and grant agreements. We did not examine the agency’s information systems controls;
- Identified five grants totaling \$3,854,744 that were awarded by CalVCB during the audit period, FY 2016-17, of which \$292,873 was disbursed to two awardees;
- Selected a sample of three out of five grants awarded to determine whether sampled grants were approved by CalVCB; whether grant agreements specified standard contract language established by the California Department of General Services, including scope of work, budgets, terms and conditions, and services to be provided; and whether grant agreements were in compliance with program requirements, CalVCB internal control policies and procedures, guidelines, and criteria established by GC section 13963.1;

- Tested all of the invoices that were paid during the audit period (totaling \$292,873 to two grantees) to determine whether costs were eligible, allowable, reasonable, and adequately supported by financial records and accounting records; did not exceed the grant agreement approved budget; and were in compliance with grant agreements and applicable requirements; and
- Verified the accuracy of the Proposition 47 SNSF grants program financial information reported by CalVCB, such as:
 - Agency fund reconciliation reports submitted to SCO;
 - Proposition 47 SNSF grants program disbursement and activity reports;
 - General ledger activity reports, detail ledger reports, trial balance reports; and
 - Budget detail expense reports.

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 finding 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.

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

We did not audit CalVCB'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 controls was limited to gaining an understanding of the transaction flows, the financial management accounting system, and limited tests of controls regarding CalVCB's ability to accumulate and segregate reasonable and allowable grantee costs.

Conclusion

Our audit found that CalVCB is properly awarding grants, and providing oversight and monitoring of the Proposition 47 SNSF grants program. However, CalVCB lacks adequate internal control over invoice review and the approval process for grant recipients, resulting in the reimbursement of \$6,341 in unallowable costs and \$223,342 of costs without adequate supporting documentation, totaling \$229,683. The adjustments are quantified in the accompanying Schedule and described in the Findings and Recommendations section of this report.

Follow-up on Prior Audit Finding

CalVCB did not have any prior audits related to the objective of this audit; therefore, we did not perform any follow-up activity.

**Views of
Responsible
Officials**

We issued a draft audit report on February 20, 2019. Christie Munson, Deputy Executive Officer, responded by letter dated March 27, 2019 (Attachment), agreeing with audit Findings 1 and 2 and disagreeing, in part, with Finding 3. This final audit report includes CalVCB's response.

Restricted Use

This audit report is intended for the information and use of 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.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

May 23, 2019

Schedule—
Summary of Grant Awards, Amounts Expended and
Disbursed, and Audit Adjustments
CalVCB Trauma Recovery Center
July 1, 2016, through June 30, 2017

Grantee	Agreement	Awarded ¹	Expended and Disbursed ²	Audit Adjustments ³
The Grace Network	VC-G6130	\$ 733,333	\$ 195,009	\$ 178,965
St. Francis Medical Center Foundation	VC-G6031	766,484	97,864	50,718
Regents of the University of California (UC San Francisco)	VC-G6038	880,949	-	-
Downtown Women's Center	VC-G6040	468,453	-	-
CSU Long Beach	VC-G6041	1,005,525	-	-
Total:		<u>\$ 3,854,744</u>	<u>\$ 292,873</u>	<u>\$ 229,683</u>

¹ CalVCB approved 10 grant awards totaling \$7,742,500; however, a subsequent allocation fact sheet shows that only five of the awarded grants were approved for expenditure.

² CalVCB did not charge any administrative costs to the Proposition 47 SNSF grants program.

³ See Findings 1 and 2.

Findings and Recommendations

FINDING 1— Unallowable Costs

CalVCB reimbursed \$6,341 of paid expenditures to trauma recovery centers. We found that these costs were unallowable, as they were incurred before the grant agreement Notice to Proceed Date of September 1, 2016, and costs were not permitted by the terms of the grant agreement and approved budget. It appears that program staff did not review reimbursement requests for completeness, accuracy and compliance with the grant agreement requirements to verify that claimed costs are eligible and supported by sufficient documentation (see Finding 3).

These reimbursed expenditures were paid to two grant recipients as follows:

Trauma Recovery Center	Unallowable Costs
The Grace Network	
Operating costs incurred before Notice to Proceed date	\$ 822
Unallowable salaries and wages	5,000
Unallowable outreach services	280
Total, Grace Network	6,102
St. Francis Medical Center Foundation	
Operating costs incurred before Notice to Proceed date	239
Total unallowable costs	<u>\$ 6,341</u>

Note: Numbers rounded to the nearest whole dollar.

During an earlier survey of CalVCB that we performed, we found that CalVCB had weak internal controls. Therefore, during this audit, we tested all expenditures, totaling \$292,873, paid to two grantees, St. Francis Medical Center Foundation and The Grace Network, for the period of July, 1, 2016, through June 30, 2017.

We deemed these costs to be unallowable, as The Grace Network (Agreement No. VC-G6130) and St. Francis Medical Center Foundation (Agreement No. VC-G6031) were not in compliance with the following sections of their respective contracts:

Section IV: Invoicing and Payment

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. Services rendered must be consistent with the Awardee's proposed scope of work.

Section 14. Notice to Proceed

The Notice to Proceed is a formal notification from the Board that authorizes the grantee to begin the project and incur costs. It is issued after the grantee and the Board 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.

Recommendation

We recommend that CalVCB:

- Ensure that all expenditures reimbursed to trauma recovery centers with Proposition 47 SNSF grant funds are program-related, allowable costs in accordance with Proposition 47 SNSF grants program requirements; and
- Either seek reimbursement of unallowable expenditures from the grantees (\$6,102 from The Grace Network and \$239 from St. Francis Medical Center Foundation), or offset and deduct the unallowable costs from the grantees' future claims as required by GC sections 13965 through 13966.

CalVCB's Response

CalVCB agreed with the finding and recommendation, and stated that it has already taken action to rectify the problem.

SCO Comment

We did not validate the implementation of corrective actions noted in CalVCB's response. We will conduct follow-up work in a separate audit to determine whether corrective actions were adequate and appropriate.

**FINDING 2—
Paid expenditures
were not
adequately
supported by
sufficient financial
and/or accounting
documentation**

CalVCB reimbursed \$223,342 of paid expenditures to trauma recovery centers that lacked sufficient financial and/or accounting documentation to support that the costs were eligible for reimbursement. Additionally, invoices did not show evidence that they had been properly reviewed or authorized for payment (see Finding 3). These reimbursed expenditures were paid to two grant recipients as follows:

<u>Trauma Recovery Center</u>	<u>Agreement No.</u>	<u>Costs</u>
The Grace Network	VC-G6130	\$ 172,863
St. Francis Medical Center Foundation	VC-G6031	50,479
Total		<u>\$ 223,342</u>

CalVCB did not provide sufficient supporting documentation to support \$223,342 of Proposition 47 SNSF grants program expenditures claimed and paid to the trauma recovery centers. The expenditures that lacked support were categorized as follows:

<u>Category</u>	<u>Costs</u>
Salaries and wages	\$ 170,046
Operating expenses	53,046
Outreach services	250
Total	<u>\$ 223,342</u>

GC section 12410 states:

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. Whenever, in his opinion, the audit provided for by Chapter 4 (commencing with Section 925), Part 3, Division 3.6 of Title 1 of this code is not adequate, the Controller may make such field or other audit of any claim or disbursement of state money as may be appropriate to such determination

Recommendation

We recommend that CalVCB:

- Ensure that all program expenditures that are reimbursed to trauma recovery centers with Proposition 47 SNSF grants program funds are supported by sufficient financial and/or accounting documentation; and
- Establish adequate policies and procedures to ensure that grant recipients are in compliance with such requirements.

CalVCB's Response

CalVCB agreed with the finding and recommendation, and stated that it has already taken actions to implement the recommendations.

SCO Comment

We did not validate the implementation of corrective actions noted in CalVCB's response. We will conduct follow-up work in a separate audit to determine whether corrective actions were adequate and appropriate.

**FINDING 3—
Lack of adequate
accounting policy
and procedures
that ensure that
invoices are
properly reviewed
and approved**

Invoices paid by CalVCB lacked supporting documentation to demonstrate that they had been properly reviewed or approved for payment. Trauma centers were reimbursed for unallowable expenses (Finding 1) and did not provide adequate documentation to support claimed costs (Finding 2). Although CalVCB identified staff members who reviewed invoices, individual invoices were not signed as reviewed/approved by CalVCB staff members.

The Proposition 47 SNSF grants program is the first and only grant that CalVCB has managed. Therefore, CalVCB did not have previously existing internal grant accounting policies and procedures.

CalVCB staff members who perform accounting functions appear to be using Notice of Funds Available (NOFA) documents as the criteria for approving invoices. The purpose of the NOFA document is to provide an overview of the program during the Request for Proposal and contract awarding process. This document is an inadequate reference source for staff who perform accounting functions. CalVCB has an additional handbook titled *Trauma Recovery Center Grant Recipient Handbook* that details allowable and unallowable costs and describes the invoicing process for recipients. The *Trauma Recovery Center Grant Recipient*

Handbook appears to provide more appropriate approval criteria. However, CalVCB does not seem to have based its internal accounting processes and procedures on this handbook.

Government Code requires that CalVCB establish such policies and procedures, as follows:

- GC section 13401(a) (2) states, “Fraud and errors in state programs are more likely to occur from a lack of effective systems of internal control in state agencies when active monitoring measures are not maintained to ensure that controls are functioning properly.”
- GC section 13401(b) (1) states, “Each state agency must maintain effective systems of internal control as an integral part of its management practices.”

Recommendation

We recommend that CalVCB develop internal grant accounting processes, policies, and procedures to ensure that:

- Invoices demonstrate approval for payment by authorized reviewers; and
- Reviewers use the proper criteria to review invoices submitted for payment, such as review checklists.

CalVCB’s Response

CalVCB disagreed, in part, with the finding; however, CalVCB stated that it will take additional steps to ensure proper controls over the invoice review and approval process, which include creating invoice review guidelines and an invoice review checklist.

SCO Comment

Our finding remains unchanged. We did not validate the implementation of corrective actions noted in CalVCB’s response. We will conduct follow-up work in a separate audit to determine whether corrective actions were adequate and appropriate.

**Attachment—
California Victim Compensation Board's
Response to Draft Audit Report**

March 27, 2019

Jim L. Spano, CPA
Chief, Division of Audits
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

MARYBEL BATJER
Secretary
Government Operations Agency
Chairperson
BETTY T. YEE
State Controller
Board Member
CURTIS HILL
Former Sheriff
San Benito County
Board Member
JULIE NAUMAN
Executive Officer

RE: Response to the Draft Audit Report for the Proposition 47 Safe Neighborhoods and Schools Fund Grants Program

Dear Mr. Spano:

Thank you for the copy of the draft audit report for the Proposition 47 Safe Neighborhoods and Schools Fund (SNSF) grants program and the opportunity to respond. I want to begin by commending your staff. They were gracious, informative and easy to work with during this process.

The California Victim Compensation Board (CalVCB) provides this letter in response to the recommendations made following the CalVCB Proposition 47 SNSF grants program audit of grants awarded during the fiscal year (FY) 16/17 (July 1, 2016 through June 30, 2017).

At the time of the audit report field survey, which began in January 2018, it was noted that during the FY 16/17 CalVCB awarded five grants totaling \$3,854,744, of which \$292,873 had been disbursed to two awardees during the period the State Controller's Office was testing. We would like to add note that the amount awarded during the FY 16/17 is for the reimbursement of the grantees' expenditures incurred in the 2-year period (7/1/16 – 6/30/18), and as of March 2019, a total of \$3,152,781 has been disbursed to the five awardees for the grant year in question.

Below you will find our responses to the three findings in the draft audit report.

Finding 1 – CalVCB reimbursed \$6,341 for paid expenditures that were unallowable, as they were incurred before the grant agreement Notice to Proceed Date of September 1, 2016

CalVCB agrees with this finding and the recommendations.

In accordance with the recommendations, CalVCB has already taken action to rectify the problem. CalVCB offset the all the expenditures identified as unallowable against subsequent invoices submitted by the Grace Network and St. Francis Medical Center Foundation grantees.

Payments for all the unallowable expenditures have been recovered. CalVCB informed State Controller's Office (SCO) auditors via email in March 2018 of the action taken.

Since that time, CalVCB has taken steps to prevent future unallowable expenditures from being reimbursed. Staff carefully evaluate bills submitted by grantees spanning the invoice period to prevent reimbursement of expenditures that were incurred outside of the specified grant period. CalVCB is also developing an Invoice Review Checklist that will act as a job aide for staff to ensure that the timing of expenditures incurred is reviewed, and that the amount approved for reimbursement payments are all program-related, allowable costs in accordance with Proposition 47 SNSF grant program requirements.

During monthly phone conferences, and in person during a training that CalVCB held for all trauma recovery center (TRC) grantees in Los Angeles in November, CalVCB staff reminded informed grantees that bills for services falling outside of the grant period are not allowable and will not be considered.

Finding 2 – Paid expenditures were not adequately supported by sufficient financial and/or accounting documentation

CalVCB agrees with this finding and the recommendations.

The bulk of expenditures found by SCO to lack sufficient supporting documentation were related to salaries and wages, specifically, payroll invoiced and reimbursed without receipt of timesheets signed by employees. Although CalVCB had been requesting, receiving and reviewing time sheets for employees whose salaries were covered by the grant, the time sheets were not required to be signed. Signed timesheets have now been obtained for the previously reimbursed salaries and wages from all grantees, and signed timesheets are required for all future invoices. CalVCB also now requires all grantees to submit supporting documentation of payroll expenditures along with the signed time sheets, and compares them to ensure accuracy.

In accordance with the recommendations, CalVCB has taken key actions to ensure that invoices from grantees are adequately supported by sufficient documentation. First, universal departmental guidelines for all subrecipients, grantees and contractors are being drafted. These guidelines will be finalized in time for use with the contracts that will begin on July 1, 2019. The guidelines will supplement the TRC Grant Recipient Handbook. Second, invoice review guidelines and an Invoice Review Checklist are also being drafted. These two tools will assist CalVCB staff to consistently review critical aspects of each invoice and to ensure that invoices are adequately supported.

In relation to the operating expenses deemed to lack sufficient supporting documentation, CalVCB sought justification of the expenses from the grantee and put measures in place to assure documentation of future expenses. CalVCB established additional policies and procedures to ensure that grantees obtain prior approval for expenditures if they are not sure the expenditures will be allowable and that grantees provide documentation of agreements with subgrantees prior to invoicing those expenditures to CalVCB.

Finding 3—Lack of adequate accounting policy and procedures that ensure that invoices are properly reviewed and approved.

CalVCB respectfully disagrees, in part, with this finding.

Program review of invoices is required prior to payment by CalVCB in all circumstances. CalVCB TRC grant program staff review invoices and sign an invoice coordination sheet to indicate to the CalVCB Accounting Branch how much of the invoice is allowable and should be paid.

Attached are copies of the “Invoice Coordination Sheet” which provide signatures of the Unit Coordinator and CalVCB TRC program manager indicating approval for payment of the tested invoices. Upon receipt of the approval from program, staff in the Accounting Branch submit the invoices to the State Controller for payments to be issued. Our current invoice coordination sheet does not require approval signature from the Accounting Manager as the invoice had been approved by the CalVCB TRC grant program manager for payment. To avoid confusion in the future, the names of accounting staff are no longer included in the signature section of the Invoice Coordination Sheet.

Understanding that some aspects of all three findings in this audit are connected, CalVCB bases review of the invoices in large part on the contracts with each grantee, which are in turn based on the Notice of Funds Available (NOFA). The TRC Grant Handbook is also used by CalVCB staff to assist with their review and approval of invoices submitted by grantees. The information in both the contracts and the handbook flows largely from the NOFA.

In conclusion, CalVCB welcomes the recommendations made by the auditors to strengthen the administration of the Proposition 47 SNSF grants program. We have already undertaken a number of improvements to our process based on the auditors’ feedback. CalVCB staff met with grantees to discuss issues that arose from the audit via monthly phone conferences and at a two-day in-person training held in Los Angeles in November 2018. Additional steps taken to ensure proper controls identified in the audit report include creating invoice review guidelines and an invoice review checklist and developing an overarching grant administration handbook for all subrecipients, grants and contracts administered by CalVCB.

If you have any questions regarding CalVCB’s response or corrective actions, please do not hesitate to contact Joanna Gonzales, Resource Branch Manager, at (916) 491-3542 or via email at joanna.gonzales@victims.ca.gov.

Respectfully,



Christie Munson
Deputy Executive Officer
California Victim Compensation Board

INVOICE COORDINATION SHEET

DUE DATE	VENDOR			MISC. CONTRACT	
12/27/2016	St Francis Med Center			Invoice Number: Qtr 1-Sept only	
DATE ROUTED	Date Received	Original Contract Amount	Contract Balance Prior to Invoice	Invoice Amount from Vendor	Recommended Payment Amount w/ Initials
12/21/2016	12/15/2016	\$766,484.00	\$766,484.00	\$15,058.19	\$14,881.57 <i>ST</i>
RETURN TO	Contract Number				
Accounting	VC-G6031				

INITIAL AND DATE AFTER REVIEW/APPROVAL

<i>If there is a discrepancy or problem with the items order or services provided please contact the Accounting Office, Accounts Payable section @ 491-3686 immediately.</i>	
Unit Coordinator Scott Harris <i>[Signature]</i> 1/9/17	By my signature & date, I am stating that I have approved that the expenditures are valid and coincide w/ the amounts on the invoice and complies with the contract and recommends payment of invoice. Please put recommended amount on indicated box above and initial. Explain any discrepancies in this box. <i>Paid this amount to the attached amended invoice received from the TEL.</i>
Program Manager Ava Watson <i>[Signature]</i> 1-10-17	By my signature & date, I am stating that I have approved that the expenditures are valid and complies with the Contract Specifications
Accounting Manager Lynnette Freitag	By my signature & date, this ensures there are sufficient funds within the contract to process the invoice for payment.
Note: Disputed invoices must be received within 10 days from the date of receipt, so if applicable please submit dispute to me by 12/30/2016, thank you.	
Returned Date RECEIVED Victim Compensation Board JAN 10 2017 Accounting Section	

INVOICE COORDINATION SHEET

DUE DATE		VENDOR		MISC. CONTRACT	
4/19/2017		St Francis Med Center		Invoice Number: Qtr 2 Oct-Dec 2016	
DATE ROUTED	Date Received	Original Contract Amount	Contract Balance Prior to Invoice	Invoice Amount from Vendor	Recommended Payment Amount w/ Initials
4/12/2017	4/12/2017				
RETURN TO	Contract Number	\$766,484.00	\$751,602.43	\$83,128.07	\$82,982.88
Accounting	VC-G6031				ST

INITIAL AND DATE AFTER REVIEW/APPROVAL

<p><i>If there is a discrepancy or problem with the items order or services provided please contact the Accounting Office, Accounts Payable section @ 491-3685 immediately.</i></p>	
Unit Coordinator Scott Harris <i>Scott Harris</i> 4/27/17	By my signature & date, I am stating that I have approved that the expenditures are valid and coincide w/ the amounts on the invoice and complies with the contract and recommends payment of invoice. Please put recommended amount on indicated box above and initial. Explain any discrepancies in this box. \$0 - 145.19 See attached explanation of reductions
Program Manager Aya Watson <i>Aya Watson</i> 5/16/17	By my signature & date, I am stating that I have approved that the expenditures are valid and complies with the Contract Specifications
Accounting Manager Lynnette Freitag	By my signature & date, this ensures there are sufficient funds within the contract to process the invoice for payment.
<p>Note: Disputed Invoices must be received within 10 days from the date of receipt, so if applicable please submit dispute to me by 4/26/17, thank you.</p>	
Returned Date Victim Compensation Board MAY 18 2017 Accounting Section	

INVOICE COORDINATION SHEET

DUE DATE	VENDOR			MISC. CONTRACT	
12/19/2016	the Grace Network			Invoice Number: 1st Qtr- 2016	
DATE ROUTED	Date Received	Original Contract Amount	Contract Balance Prior to Invoice	Invoice Amount from Vendor	Recommended Payment Amount w/ Initials
12/12/2016	11/10/2016	\$733,333.00	\$733,333.00	\$23,873.95	\$23,873.95 5*
RETURN TO	Contract Number				
Accounting	VC-G6130				



INITIAL AND DATE AFTER REVIEW/APPROVAL

<i>If there is a discrepancy or problem with the items order or services provided please contact the Accounting Office, Accounts Payable section @ 491-3685 immediately.</i>	
Unit Coordinator Scott Harris <i>Scott Harris</i> 12/12/16	By my signature & date, I am stating that I have approved that the expenditures are valid and coincide w/ the amounts on the invoice and complies with the contract and recommends payment of invoice. Please put recommended amount on indicated box above and initial. Explain any discrepancies in this box.
Program Manager Ava Watson <i>Ava Watson</i> 12/13/16	By my signature & date, I am stating that I have approved that the expenditures are valid and complies with the Contract Specifications
Accounting Manager Lynnette Freitag	By my signature & date, this ensures there are sufficient funds within the contract to process the invoice for payment.
Note: Disputed Invoices must be received within 10 days from the date of receipt, so if applicable please submit dispute to me by 12/23/2016, thank you.	
Returned Date RECEIVED Victim Compensation Board DEC 14 2016 Accounting Section	

INVOICE COORDINATION SHEET

DUE DATE		VENDOR		MISC. CONTRACT	
1/26/2017		the Grace Network		Invoice Number: 2nd Qtr- 2016	
DATE ROUTED	Date Received	Original Contract Amount	Contract Balance Prior to Invoice	Invoice Amount from Vendor	Recommended Payment Amount w/ Initials
1/19/2017	1/17/2017	\$733,333.00	\$709,459.06	\$82,633.42	\$82,633.42 ST
RETURN TO	Contract Number				
Accounting	VC-G6130				



INITIAL AND DATE AFTER REVIEW/APPROVAL

<p><i>If there is a discrepancy or problem with the items order or services provided please contact the Accounting Office, Accounts Payable section @ 491-3685 immediately.</i></p>	
Unit Coordinator Scott Harris  1/24/17	By my signature & date, I am stating that I have approved that the expenditures are valid and coincide w/ the amounts on the invoice and complies with the contract and recommends payment of invoices. Please put recommended amount on indicated box above and initial. Explain any discrepancies in this box. <i>No discrepancies</i>
Program Manager Ava Watson  1-24-17	By my signature & date, I am stating that I have approved that the expenditures are valid and complies with the Contract Specifications
Accounting Manager Lynnette Freitag	By my signature & date, this ensures there are sufficient funds within the contract to process the invoice for payment.
<p>Note: Disputed invoices must be received within 10 days from the date of receipt, so if applicable please submit dispute to me by 1/31/2017, thank you.</p>	
Returned Date RECEIVED Victim Compensation Board JAN 4 6 2017 Accounting Section	

INVOICE COORDINATION SHEET

DUE DATE		VENDOR		MISC. CONTRACT	
5/9/2017		the Grace Network		Invoice Number: 3rd Qtr- 2016	
DATE ROUTED	Date Received	Original Contract Amount	Contract Balance Prior to Invoice	Invoice Amount from Vendor	Recommended Payment Amount w/ Initials
5/2/2017	4/27/2017				\$88,501.26 \$
RETURN TO	Contract Number	\$733,333.00	\$626,825.63	\$88,519.04	131,158.11
Accounting	VC-G6130				\$

INITIAL AND DATE AFTER REVIEW/APPROVAL

<p><i>If there is a discrepancy or problem with the items order or services provided please contact the Accounting Office, Accounts Payable section @ 491-3685 immediately.</i></p>	
<p>Unit Coordinator  5/17/17 Scott Harris</p>	<p>By my signature & date, I am stating that I have approved that the expenditures are valid and coincide w/ the amounts on the invoice and complies with the contract and recommends payment of invoice. Please put recommended amount on indicated box above and initial. Explain any discrepancies in this box. <i>Please see attachment reflecting adjustment</i></p>
<p>Program Manager  5/4/17 Ava Watson</p>	<p>By my signature & date, I am stating that I have approved that the expenditures are valid and complies with the Contract Specifications</p>
<p>Accounting Manager Gina Heath</p>	<p>By my signature & date, this ensures there are sufficient funds within the contract to process the invoice for payment.</p>
<p><i>Note: Disputed invoices must be received within 10 days from the date of receipt, so if applicable please submit dispute to me by 5/11/17, thank you.</i></p>	
<p>Returned Date</p>	
<p>RECEIVED Victim Compensation Board MAY 17 2017 Accounting Section</p>	

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>