CALIFORNIA DEPARTMENT OF MOTOR VEHICLES

Audit Report

ACCOUNTS RECEIVABLE PROGRAM

July 1, 2016, through June 30, 2018

BETTY T. YEE

California State Controller

June 2020

BETTY T. YEE
California State Controller

June 15, 2020

Steve Gordon, Director
California Department of Motor Vehicles
2415 First Avenue, MS F101
Sacramento, CA 95818

Dear Mr. Gordon:

The State Controller's Office (SCO) audited the Accounts Receivable (AR) of the California Department of Motor Vehicles (DMV) to determine whether the DMV maintains adequate internal controls over the AR and write-off process; and whether the DMV complies with applicable state laws, rules, regulations, and internal policies related to the AR and write-off process. The audit period was from July 1, 2016, through June 30, 2018.

Our audit determined that the DMV does not maintain adequate internal controls over its AR and write-off processes. Applicable state laws, rules, regulations, and internal policies related to the AR and write-off processes were not consistently applied. Based on our audit, we found that:

- The DMV did not consistently apply *State Administrative Manual* procedures for recording and collecting ARs it was owed;
- Six out of 40 selected AR reconciliations were not completed in a timely manner;
- The Automated Billing Information System does not maintain adequate invoice documentation to support outstanding ARs; and
- The Human Resources Unit did not enforce an AR payment plan or process separation paperwork for two employees in a timely manner.

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: Kathleen K. Webb, Chief Deputy Director
California Department of Motor Vehicles
Robert Crockett, Deputy Director
Administrative Services Division
California Department of Motor Vehicles
Gini Corbitt, Chief of Audits
California Department of Motor Vehicles

Contents

Audit Report

Summary

The State Controller's Office (SCO) audited the Accounts Receivable (AR) of the California Department of Motor Vehicles (DMV) to determine whether the DMV maintains adequate internal controls over the AR and write-off process; and whether the DMV complied with applicable state laws, rules, regulations, and internal policies related to the AR and write-off process. The audit period was from July 1, 2016, through June 30, 2018.

Our audit determined that the DMV does not maintain adequate internal controls over its AR and write-off processes. Applicable state laws, rules, regulations, and internal policies related to the AR and write-off processes were not consistently applied. Based on our audit, we found that:

- The DMV did not consistently apply *State Administrative Manual* procedures for recording and collecting ARs it was owed;
- Six out of 40 selected AR reconciliations were not completed in a timely manner;
- The Automated Billing Information System (ABIS) does not maintain adequate invoice documentation to support outstanding ARs; and
- The Human Resources (HR) Unit did not enforce an AR payment plan or process separation paperwork for two employees in a timely manner.

Background

The DMV was created in 1915 with the enactment of Senator E.S. Birdsall's Vehicle Act of 1915. The department's two primary functions are to license California's 26.5 million drivers and register more than 34.7 million vehicles. The DMV performs and oversees many other functions, including:

- Recording ownership (certificate of title) of the vehicles that the DMV registers;
- Maintaining driving records (accidents and convictions) of licensed drivers;
- Issuing identification cards;
- Registering and recording ownership of vessels;
- Licensing and regulating driving and traffic violator schools and their instructors;
- Licensing and regulating vehicle manufacturers, transporters, dealers, distributors, salespeople, and dismantlers;
- Administering the Financial Responsibility Law;
- Investigating consumer complaints; and
- Maintaining records in accordance with the law.

The DMV is a department within the California State Transportation Agency, with a workforce of more than 8,500 employees.

During our audit, we examined the following accounts within the DMV's ARs:

- **International Registration Plan** – Fees included in this account are a result of International Registration Plan (IRP) audit findings, similar to tax audit findings. IRP is a method of vehicle registration that allows interstate operation of commercial vehicles under a single registration plate and registration certificate issued by the registrant's "base" jurisdiction. IRP registration provides apportioned or pro-rated fees for commercial vehicles operating in two or more jurisdictions.
- **Dishonored Checks –** Amounts included in this account are from checks payable to the DMV and subsequently returned unpaid by the banks from which they were drawn. This account includes the amounts owed to the DMV by registered vehicle owners, and additional penalties and fees.
- **Payroll Accounts Receivable –** Amounts included in this account are from overpayments to state employees. Government Code (GC) section 19838 requires reimbursement to the State of overpayments made to employees. These overpayments can arise from salary and travel advances or payroll warrants issued by the SCO. Departments notify employees (in writing) of overpayments and provide them with an opportunity to respond. Employees are given the opportunity to satisfy the amount due by payment in cash, check, or payroll deduction. Departments attempt to negotiate a repayment plan acceptable to both parties. Written notification of overpayment to the employee must be initiated within three years from the date of overpayment.
- **Automated Billing Information System –** Amounts included in this account are monies owed to the DMV as recorded by the commercial billing services provided by the ABIS database. This includes Employer Pull Notice Program billing.

Objectives, Scope, and Methodology

This performance audit was conducted in accordance with *Government Auditing Standards*, as issued by the Comptroller General of the United States. The audit period was from July 1, 2016, through June 30, 2018.

The objectives of this audit were to determine whether:

- The DMV maintained adequate internal controls over the AR and write-off process;
- The DMV complied with applicable state laws, rules, regulations, and internal policies related to the AR and write-off process; and
- The DMV's AR and write-off transactions for fiscal year (FY) 2016-17 and FY 2017-18 were accurate, approved by authorized personnel, and properly recorded.

We achieved our objectives by:

- Reviewing state rules and regulations and *State Administrative Manual* (SAM) sections 8776, 8776.6, 8776.7, 8790, and 10509;

- Reviewing the DMV's policies and procedures applicable to ARs and write-offs to gain an understanding of the DMV's process for AR and write-off transactions;
- Reviewing prior audits and reviews related to the administration of AR and write-off transactions performed by external audit organizations or the DMV's internal audits unit, and following up on any prior findings;
- Identifying program areas to audit based on those accounts that are individually significant (over $210,000), meeting with accounting staff and program area staff to gain an overview of each program area, and identifying additional program areas to audit based on risks identified during meetings with program staff;
- Interviewing, inquiring, observing, and/or performing walkthroughs with the divisions responsible for processing AR and write-off transactions;
- Performing a risk assessment and a limited internal control review;
- Determining sample selection methodology to be judgmental (based on individual significance), simple random, or haphazard, depending on the complexity of the account records; and
- Testing and examining accounting records and source documents to determine whether ARs and write-offs were in compliance with SAM section 8776 and GC section 16583.2, and investigating any discrepancies.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

Conclusion

Our audit determined that the DMV does not maintain adequate internal controls over the AR process, and that the DMV does not consistently apply *State Administrative Manual* rules and guidelines to the AR process. As described in the Findings and Recommendations section of this audit report, we found that:

- The DMV did not consistently apply *State Administrative Manual* procedures for recording and collecting ARs it was owed (Finding 1);
- Six out of 40 selected AR reconciliations were not completed in a timely manner (Finding 2);
- The ABIS does not maintain adequate invoice documentation to support outstanding ARs (Finding 3); and
- The HR Unit did not enforce an AR payment plan or process

separation paperwork for two employees in a timely manner (Finding 4).

Follow-up on Prior Audit Findings

We have not previously conducted an audit of the DMV's ARs.

Views of Responsible Officials

We issued a draft audit report on April 27, 2020. Steve Gordon, Director, responded by letter dated May 7, 2020 (Attachment), agreeing with the audit results. The DMV's complete response is included as an attachment to this audit report.

Restricted Use

This report is solely for the information and use of the DMV and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record, and is available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

June 15, 2020

Findings and Recommendations

FINDING 1—
***State Administrative Manual* procedures for recording and collecting accounts receivables owed to the DMV were not consistently applied**

The DMV does not consistently apply the SAM section 8776 procedures for recording and collecting AR debts it is owed. We reviewed 343 sample transactions, consisting of the AR supporting documentation, any collection efforts made, and any payment made against the AR.

We reviewed each sample to determine whether:

- The AR was recorded within 30 days of the occurrence of the AR;
- The first collection letter was sent within 30 days of the occurrence of the AR;
- Three collection letters were sent per each occurrence; and
- Supporting documentation showed that ARs unpaid after three collection letters had been sent were transferred to the Franchise Tax Board (FTB) Intercept Program.

Our review found that 333 of the 343 samples had at least one exception to these four criteria. Chart 1 describes the testing and shows exceptions for each criterion.

Chart 1

Tests Conducted		Exceptions to SAM section 8776			
Unit	Samples reviewed	AR recorded within 30 days	First collection letter sent within 30 days	Three collection letters sent	ARs sent to FTB Intercept Program
Dishonored Checks	304	43 [1]	188 [1]	68	304
International Registration Plan	15	10 [2]		3	15
Payroll Account Receivable	24		15	1	3

[1] In 39 instances, no check copy and/or worksheet was provided to support the recording date and letter sent date.

[2] Auditees may dispute findings at 15 and 30 days after an IRP audit; we used a 45-day recording period.

For the 15 IRP samples reviewed, we found that the majority of ARs were recorded more than three months after the date of occurrence. Chart 2 shows the number of instances and length of time between the occurrence date and the recording date.

Chart 2

Months from occurrence to recording	2	2 – 3	3 +	No journal date
Instances	5	3	4	3

For the 24 payroll samples reviewed, we found that the majority of first collection letters were sent more than 30 days after the date of occurrence. Chart 3 shows the number of instances and length of time between the occurrence date and the mailing date.

Chart 3

Time from occurrence to mailing	< 30 days	1 – 5 months	5 months – 1 year	1 – 2 years	2 – 3 years	No letter sent
Instances	4	8	2	1	3	1

As a part of the Dishonored Check Unit collection letter process, staff members enter the dishonored check information into the DMV's system, prompting the system to generate a collection letter. The letter is then electronically queued in a batch sent to the Production Data Guidance Unit for printing. Once the letters are printed, the DMV's system deletes the electronic file and documents the date. A report called a JC1 shows the dates on which each of the three letters are issued. A physical hard copy of the letter is not maintained, and the system does not allow the letter to be reprinted. Therefore, our testing relied solely on the dates recorded in the system and not on physical copies of the letters. SAM section 8776 requires that all source documents and documentation of collection efforts be retained for four years from the date on which the AR is paid.

We found 68 exceptions during the testing of three collection letters sent at 30-day intervals for the dishonored check receivables:

- For 35 exceptions, the JC1 report contained dates for only one or two letters sent and not the three required letters. After further research, we found notes in some accounts stating that there was a new registered owner and the letters to the original debtor had been stopped.
- For 33 exceptions, there was no JC1 report for us to validate the issue dates of letters.

If the DMV sends the required three collection letters and still does not receive payment on the account, then, under *State Administrative Manual* guidelines, the DMV may take further efforts to collect. Offsetting is one option available to agencies in the collection process. The DMV has chosen to use offsetting through the FTB Intercept Program, which deducts the amount owed to the state agency from the debtor's state tax return and pays it to the agency that is owed. During our walkthrough, DMV representatives stated that the DMV sends three collection letters and then transfers the debt to the FTB Intercept Program. However, the DMV was not able to provide documentation showing that these accounts had been transferred to the FTB Intercept Program.

SAM section 8776, Accounts Receivable states, in part:

> An accounts receivable (AR) is defined as a claim against a debtor, such as a person, business, or governmental entity for money owed to the state. An invoice or other document requesting payment will be prepared. The invoice shall be sent to the debtor as soon as practical and within 30 days after the event giving rise to the AR. Invoices shall include a date for which payment is due. The AR shall be considered

delinquent if payment is not received by the due date. Departments may also consider the postmark date to determine if an AR is delinquent.

Departments must ensure prompt and ongoing action is taken for the collection of ARs. See SAM section 8776.6.

Characteristics common to all ARs:

- Legal authority exists to bill for the amount owed.
- Amount due is derived from an arithmetical calculation, schedule of fees, or other method to arrive at the amount.
- Sufficient documentation exists to support the AR. For example, the department must have the debtor name and an invoice or other document identifying the amount owed.

SAM section 8776, Accounts Receivable, Recording ARs states, in part:

> Departments must ensure ARs are recorded promptly and accurately into the accounting system. The general guideline for recording ARs promptly is within 30 days after the date that the AR arose.

SAM section 8776.6, Nonemployee Accounts Receivable – Collection Letters states, in part:

> Departments are advised to use collection practices that are cost effective and consistent with their program goals and legal authority. Three documented letters should be made to collect on nonemployee delinquent accounts. However, departments have the option of making one documented letter before proceeding to the discharge of accountability process for nonemployee accounts receivable of $25 and under. This threshold applies to the total amount owed by the debtor, not to each invoice. The Discharge of Accountability section below provides more information regarding this process.
>
> For the collection letter process, the department will send a sequence of three collection letters at a minimum of 30 day intervals. If a reply or payment is not received within 30 days after sending the first letter, the department will send a second letter. This follow-up letter will reference the original request for payment letter and will be stated in a stronger tone. If a response is still not received from the debtor, a third letter will be sent 30 days later. This last letter will include references to prior letters and will state what further actions, including collection fees, may be taken in the collection process

SAM section 8790, Offsets, states, in part:

> Offsetting is the process where an amount owed to a debtor is used to pay an outstanding account of the debtor. Before offsetting, departments must ensure collection procedures have been followed in accordance with SAM [section 8776.6]. In addition, prior to offset, departments must notify the debtor and provide them with an opportunity to present any valid objection to use of the offset procedure.
>
> The different types of offsets available to state departments are:
>
> - Internal offsets within a department. Departments should collect outstanding advances from separating employees by offsetting their final paycheck from the department. Similarly, when a vendor has

both a credit invoice and an overdue receivable, the credit invoice that may otherwise create a refund should be offset by the amount the vendor owes to the department.

- Franchise Tax Board (FTB) Intercept Program – Individuals who have outstanding debts to the state may also receive FTB refunds, California State Lottery winnings, or Unclaimed Property. FTB has an Interagency Intercept Collections Program to intercept or "offset" these funds and pay the individuals' debts to participating departments, if departments have a social security number for the debtor. This collection method should be used after three collection letters have not resulted in payment.

SAM section 8776, Accounts Receivable, Documenting and Retaining ARs states, in part:

> Departments must ensure proper record keeping is maintained. All efforts made toward the collection of receivables should be documented to include the dates and types of collection effort (e.g., letters, offset[s], phone calls, e-mails).
>
> AR source documents (e.g., invoices), documentation of collection efforts, and documentation of payments and any adjustments should be retained for at least four years after the receivable has been paid.

By not consistently following the State's collection process, the DMV risks failing to collect outstanding receivables. The DMV currently has $42.8 million in receivables that are over 180 days old, and an additional $22.9 million that are over five years old.

<u>Recommendation</u>

We recommend that the DMV:

- Ensure that AR processing units comply with *State Administrative Manual* policies and procedures for recording and collecting ARs;
- Maintain and comply with document retention policies that follow *State Administrative Manual* guidelines; and
- Evaluate its collection process and whether alternate methods (such as external collection agencies, or the creation of an internal collection department) would enable the DMV to recover more of the money owed to the DMV.

<u>DMV's Response</u>

> DMV concurs with the finding.

FINDING 2— Six out of 40 selected account receivable reconciliations were not completed in a timely manner

Our audit found that six out of 40 selected AR reconciliations were not completed in a timely manner. The *State Administrative Manual* provides the requirements for timely AR reconciliation.

SAM section 8776, Accounts Receivable – Reconciling ARs states, in part:

> Departments will review and reconcile ARs in the accounting system to ARs recorded by the State Controller's Office (SCO) and/or those ARs

maintained in departmental records (e.g., program records, payroll records, etc.). AR reconciliations will be prepared monthly within 30 days of the preceding month. Periodic reviews of the AR reports should be performed monthly to ensure there is ongoing collection activity.

Recommendation

We recommend that the DMV Financial Services Branch prepare the reconciliations for each AR in a timely manner and in accordance with *State Administrative Manual* regulations.

DMV's Response

DMV concurs with the finding.

FINDING 3— The Automated Billing Information System does not maintain adequate invoice documentation to support outstanding accounts receivables

Due to limitations of the ABIS database itself and additional problems caused by its interface with other databases, the DMV's ABIS Unit is not able to maintain adequate invoice documentation to support outstanding ARs.

Our audit found that:

- Monthly invoices are printed by the Production Data Guidance Unit and the electronic file is immediately deleted. Therefore, invoices cannot be reprinted, and the DMV is able to provide only screenshots of customer accounts showing the charges.
- Unlike the ABIS database, which records individual transactions, the Oracle database records invoices as a lump sum for each month. As a result, detailed information is not transferred to the Oracle database. One ABIS report shows individual invoices; however, that report has only a 90-day retention period. Due to these system limitations, after 90 days there is no way to reconcile individual invoices in the Oracle and ABIS databases.
- We found similar issues with the daily collections report, which shows payments on ARs. Records of these payments are transferred into the Oracle database as a lump sum for each day instead of being retained as individual transactions. The printed version of the report has a 30-day retention period, and Information Services Division (ISD) can retrieve the electronic version up to a year later.
- We traced the daily collections report for February 2019 to the Oracle/ABIS interface report and the grand totals did not match. Both reports were traced to the General Ledger and those totals did not match. However, we noted that the Oracle AR Module did match the General Ledger.
- ABIS detail of customers' accounts is purged after three years. Delinquent accounts older than three years will show only a lump sum previous balance; further details of the charges are not available.
- Due to system limitations of the ABIS database, there is no way to view the origin of charges. ABIS bills commercial customers when they view driving records; however, it does not provide details of what driving records were requested. Customers are not able to verify that

they were billed correctly. Therefore, we could not validate these charges.

SAM section 8776, Accounts Receivable, Documenting and Retaining ARs states, in part:

> Departments must ensure proper recordkeeping is maintained. All efforts made toward the collection of receivables should be documented to include the dates and types of collection effort (e.g., letters, offset, phone calls, e-mails).
> AR source documents (e.g., invoices), documentation of collection efforts, and documentation of payments and any adjustments should be retained for at least four years after the receivable has been paid.

Recommendation

We recommend that the DMV:

- Work with its management and the ISD Unit to address document retention issues with the ABIS database; and
- Comply with applicable rules and regulations regarding the four-year retention period after an AR is paid.

DMV's Response

> DMV concurs with the finding.

FINDING 4— Human Resources Unit did not enforce an Accounts Receivable payment plan or separate two employees in a timely manner

Our audit revealed that the HR Unit inadvertently did not enter an agreed-upon payment plan into the payroll system. Payment plans must be entered into the payroll system for collection. The HR Unit followed *State Administrative Manual* regulations, properly recorded the payroll AR, and notified the employee of the debt owed to the department. The HR Unit worked with the employee to create an agreed-upon payment plan; however, no deductions per the payment plan were taken from the employee's paycheck.

During substantive testing, we also found that two different employees received regular payroll checks after their separation dates. One employee was paid $9,192 to which he or she was not entitled, and a second employee was paid $10,773 to which he or she was not entitled. These two instances were outside the scope of our audit, as the DMV followed *State Administrative Manual* guidelines once the related ARs were created.

GC section 13402 states:

> Agency heads are responsible for the establishment and maintenance of a system or systems of internal control, and effective and objective ongoing monitoring of the internal controls within their state agencies. This responsibility includes documenting the system, communicating system requirements to employees, and ensuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

In addition, GC section 13403(a) states:

> As used in this chapter, "internal control" means a process, including a continuous built-in component of operations, effected by a state agency's oversight body, management, and other personnel that provide reasonable assurance that the state agency's objectives will be achieved.

<u>Recommendation</u>

We recommend that the DMV HR Unit:

- Review its policies and procedures for ARs and for employee separation; and
- Ensure that it has adequate internal controls to address these and similar risks that may be present in the HR Unit.

<u>DMV's Response</u>

> DMV concurs with the finding.

Attachment—
California Department of Motor Vehicles' Response to Draft Audit Report

OFFICE OF THE DIRECTOR
DEPARTMENT OF MOTOR VEHICLES
P.O. BOX 932328
SACRAMENTO, CA 94232-3280

May 7, 2020

CONFIDENTIAL

Andrew Finlayson
Bureau Chief
State Agency Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250

Dear Mr. Finlayson:

The Department of Motor Vehicles (DMV) is providing a response to the State Controller's Office (SCO) draft report titled "Performance Audit of Accounts receivable and Write-offs reporting Process" issued on April 27, 2020.

SCO performed an audit to determine whether DMV maintains adequate internal controls over the Accounts Receivable (AR) and write-off process and adheres to applicable state laws, rules, and regulations for the period July 1, 2016 through June 30, 2018.

DMV is committed to continuous improvement in the efficiencies and effectiveness of operations. DMV's responses to SCO's findings and recommendations are as follows:

1. Finding: The DMV does not consistently apply the State Administrative Manual (SAM) section 8776 procedures for recording and collecting AR debts owed to the department. We recommend that the DMV ensure AR processing units comply with SAM policies and procedures for recording and collecting ARs; maintain and comply with document retention policies that follow SAM guidelines; and evaluate its collection process and whether alternate methods (such as external collection agencies, or the creation of an internal collection department) would enable the DMV to recover more of the money owed to the DMV.

   Response: DMV concurs with the finding.
   DMV is reviewing and updating procedures to ensure compliance with SAM requirements. In addition, DMV provided training on processing and recording of

dishonored checks and ensuring collection letters are sent out timely in accordance with SAM requirements. DMV is evaluating the collection process to determine if there are opportunities that could assist in recovering more of the money that is owed to the department. For those accounts that are deemed uncollectible after following state collection guidelines, DMV will continue its efforts to work with the State Controller's Office to clear these outstanding receivables.

Planned completion date: December 2020

2. Finding: The audit found that six out of 40 selected AR reconciliations were not completed in a timely manner. We recommend that DMV's Financial Services Branch prepare the reconciliations for each AR in a timely manner and in accordance with SAM requirements.

   Response: DMV concurs with the finding.

   DMV updated procedures to ensure reconciliations for ARs are performed timely in accordance with SAM requirements.

   Planned completion date: Fully Implemented

3. Finding: Due to the limitations of the Automated Billing Information System (ABIS) database itself and additional problems caused by its interface with other databases, the DMV's ABIS Unit is not able to maintain adequate invoice documentation to support outstanding ARs. We recommend that DMV work with its management and the Information Systems Division to address document retention issues with the ABIS database; and comply with applicable rules and regulations regarding the four-year retention period after an AR is paid.

   Response: DMV concurs with the finding.

   As identified in the audit, the current system limitations prohibits retaining documents. DMV began the Project Approval Lifecycle to replace ABIS with a system that complies with applicable rules and regulations regarding the four-year retention period after an AR is paid.

   Planned completion date: January 2023

4. Finding: The audit revealed that the Human Resources (HR) unit inadvertently did not enter an agreed-upon payment plan into the payroll system. Payment plans must be entered into the payroll system for collection. The HR Unit followed SAM regulations, properly recorded the payroll AR, and notified the employee of the debt owed to the department. The HR Unit worked with the employee to create an agreed-upon payment plan; however, no deductions per the payment plan were taken from the employee's paycheck.

   Response: DMV concurs with the finding.

   DMV has added additional controls and oversight for the collection of AR, including updated written desk procedures, conducted training for existing staff, and added an Accounts Receivable training course in the HRB's Personnel Specialist Training Program for new hires. DMV also implemented tracking methods and conducted training for supervisors on the oversight functions, and established designated time each month for staff to ensure timely processing and collection of Accounts Receivables.

   Planned completion date: Fully Implemented

We appreciate the opportunity to provide a response to the draft report. If you have questions or concerns, please contact Gini Corbitt, Chief of Audits, at cell phone number (916) 730-1038 or by email sent to Gini.Corbitt@dmv.ca.gov.

Sincerely,

STEVE GORDON
Director

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

http://www.sco.ca.gov