

CITY OF ANAHEIM

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 2018, through June 30, 2022



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

July 2025



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

July 1, 2025

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Ms. Deborah Moreno, Finance Director
City of Anaheim
200 South Anaheim Boulevard, 6th Floor
Anaheim, CA 92805

Dear Ms. Moreno:

The State Controller's Office audited the costs claimed by the City of Anaheim (the city) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2018, through June 30, 2022.

The city claimed and was paid \$609,586 for costs of the mandated program. Our audit found that \$419,940 is allowable and \$189,646 is unallowable. The costs are unallowable because the city overstated salary and benefit costs, and related indirect costs.

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

If you have any questions regarding this report, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at 916-327-3138. Thank you.

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

Ms. Deborah Moreno

July 1, 2025

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KAT/am

Copy: The Honorable Ashleigh Aitken, Mayor

City of Anaheim

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Anaheim Police Department

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Anaheim (the city) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2018, through June 30, 2022.

The city claimed and was paid \$609,586 for costs of the mandated program. Our audit found that \$419,940 is allowable and \$189,646 is unallowable. The costs are unallowable because the city overstated salary and benefit costs, and related indirect costs.

Background

Penal Code (PC) section 13701, subdivision (b) (added by Chapter 246, Statutes of 1995), required local law enforcement agencies to develop, adopt, and implement written arrest policies for domestic violence offenders by July 1, 1996. The legislation also required local law enforcement agencies to obtain input from local domestic violence agencies in developing the arrest policies. Under previous law, local law enforcement agencies were required to develop, adopt, and implement written policies for response to domestic violence calls and were encouraged, but not obligated, to consult with domestic violence experts.

On September 25, 1997, the Commission on State Mandates determined that Chapter 246, Statutes of 1995, imposed a state mandated program reimbursable under Government Code (GC) section 17561.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on August 20, 1998, and amended them on October 30, 2009. In compliance with GC section 17758, 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 city'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 Domestic Violence Arrest Policies and Standards 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 unsupported and ineligible costs that are not

identified in the program's parameters and guidelines as reimbursable costs.

The audit period was July 1, 2018, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the city for the audit period and identified the significant cost components of each claim as salaries, benefits, and related indirect costs. We then determined whether there were any errors or unusual or unexpected variances from year to year. We 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 city staff members. We discussed the claim preparation process with city staff members to determine what information was obtained, who obtained it, and how it was used. We determined which controls were significant to the audit objective. We determined the effect of the identified internal control weaknesses on the audit objective.
- We assessed the reliability of the data (payroll and expenditure records) generated by the city's information management system and the city's record management system (RMS) by interviewing city staff members and examining supporting documentation. We determined that the data was sufficiently reliable to address the audit objective.
- We verified that the city used the standard time allowance and applied it properly.
- We reviewed and analyzed the claimed domestic violence incident report counts and verified that these counts were supported by the city's RMS; see Finding 1.
- We used simple random sampling to select the following statistical samples from the audited population of incident reports:
 - We sampled 138 of 1,760 incident reports for fiscal year (FY) 2018-19.
 - We sampled 135 of 1,330 incident reports for FY 2019-20.
 - We sampled 135 of 1,371 incident reports for FY 2020-21.
 - We sampled 137 of 1,634 incident reports for FY 2021-22.
- We determined whether the sampled incident reports included interviews with both parties involved in the domestic violence incident, and whether the officer had considered the 17 factors listed in the parameters and guidelines to identify the primary aggressor. We identified the following errors:
 - Of the 138 sampled incident reports for FY 2018-19, 28 were partially reimbursable and 58 were non-mandate-related.
 - Of the 135 sampled incident reports for FY 2019-20, 42 were partially reimbursable and one was non-mandate-related.

- Of the 135 sampled incident reports for FY 2020-21, 61 were partially reimbursable and one was non-mandate-related.
- Of the 137 sampled incident reports for FY 2021-22, 49 were partially reimbursable and 18 were non-mandate-related.

Errors found were projected to the intended (total) population; see Finding 2.

- We recalculated the allowable costs using the audited incident report counts.
- We interviewed city staff members to determine what employee classifications were involved in performing the mandated activities during the audit period.
- We traced the average productive hourly rate calculations for the claimed employee classifications to supporting information in the city's payroll system.
- We verified that the indirect costs that were claimed for each fiscal year in the audit period were for common or joint purposes, and that the indirect cost rates were properly supported and applied.

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 city claimed costs that were funded by other sources; however, we found that it claimed unsupported and ineligible costs as quantified in the Schedule and described in the Findings and Recommendations section.

For the audit period, the city claimed and was paid \$609,586 for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program. Our audit found that \$419,940 is allowable and \$189,646 is unallowable.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the city 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

We have not previously conducted an audit of the city's legislatively mandated Domestic Violence Arrest Policies and Standards Program.

**Views of
Responsible
Officials**

We issued a draft audit report on March 11, 2025. The city's representative responded by letter dated March 17, 2025, agreeing with the audit findings. This final audit report includes the city's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the city, 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 A. Tarvin, CPA
Chief, Division of Audits

July 1, 2025

Schedule— Summary of Program Costs July 1, 2018, through June 30, 2022

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2018, through June 30, 2019</u>				
Direct costs:				
Salaries and benefits	\$ 104,569	\$ 54,439	\$ (50,130)	Findings 1 and 2
Indirect costs	21,104	10,987	(10,117)	Findings 1 and 2
Total direct and indirect costs	125,673	65,426	(60,247)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 125,673</u>	65,426	<u>\$ (60,247)</u>	
Less amount paid by the State ³		(125,673)		
Amount paid in excess of allowable costs claimed		<u>\$ (60,247)</u>		
<u>July 1, 2019, through June 30, 2020</u>				
Direct costs:				
Salaries and benefits	\$ 111,499	\$ 78,003	\$ (33,496)	Findings 1 and 2
Indirect costs	50,508	35,334	(15,174)	Findings 1 and 2
Total direct and indirect costs	162,007	113,337	(48,670)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 162,007</u>	113,337	<u>\$ (48,670)</u>	
Less amount paid by the State ³		(162,007)		
Amount paid in excess of allowable costs claimed		<u>\$ (48,670)</u>		
<u>July 1, 2020, through, June 30, 2021</u>				
Direct costs:				
Salaries and benefits	\$ 108,348	\$ 78,270	\$ (30,078)	Findings 1 and 2
Indirect costs	50,264	36,311	(13,953)	Findings 1 and 2
Total direct and indirect costs	158,612	114,581	(44,031)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 158,612</u>	114,581	<u>\$ (44,031)</u>	
Less amount paid by the State ³		(158,612)		
Amount paid in excess of allowable costs claimed		<u>\$ (44,031)</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2021, through, June 30, 2022</u>				
Direct costs:				
Salaries and benefits	\$ 110,728	\$ 85,838	\$ (24,890)	Findings 1 and 2
Indirect costs	52,566	40,758	(11,808)	Findings 1 and 2
Total direct and indirect costs	163,294	126,596	(36,698)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 163,294</u>	126,596	<u>\$ (36,698)</u>	
Less amount paid by the State ³		(163,294)		
Amount paid in excess of allowable costs claimed		<u>\$ (36,698)</u>		
<u>Summary: July 1, 2018, through June 30, 2022</u>				
Direct costs:				
Salaries and benefits	\$ 435,144	\$ 296,550	\$ (138,594)	Findings 1 and 2
Indirect costs	174,442	123,390	(51,052)	Findings 1 and 2
Total direct and indirect costs	609,586	419,940	(189,646)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 609,586</u>	419,940	<u>\$ (189,646)</u>	
Less amount paid by the State ³		(609,586)		
Amount paid in excess of allowable costs claimed		<u>\$ (189,646)</u>		

¹ See the Findings and Recommendations section.

² We determined that the claimed costs were not funded by any other sources.

³ Payment amount current as of January 14, 2025.

Findings and Recommendations

FINDING 1— Overstated costs

The city claimed \$435,144 in salaries and benefits for the Implementation of New Domestic Violence Arrest Policies to Identify the Primary Aggressor cost component during the audit period. We found that the city overstated salaries and benefits by \$41,219. The related indirect costs total \$18,855, for a total finding of \$60,074.

For the audit period, the city's claims identified a total of 6,746 domestic violence incident reports (1,760 for FY 2018-19; 1,706 for FY 2019-20; 1,621 for FY 2020-21; and 1,659 for FY 2021-22). During testing, the city provided, at our request, the summary incident report listings generated by the city's RMS to support the number of domestic violence incident reports claimed for the audit period. We compared the information in the summary incident report listings with the number of domestic violence incident reports that the city claimed. Based on our review, we found that the city overstated the number of domestic violence incident reports claimed for FY 2019-20 and FY 2020-21. The city overstated the number of reports because it did not adhere to the program's parameters and guidelines or the SCO's *Mandated Cost Manual*.

The following table summarizes the audit adjustment for the overstated number of incident reports:

	Fiscal Year ¹		Total
	2019-20	2020-21	
Number of domestic violence incident reports per RMS (less duplicates)	1,330	1,371	
Less number of domestic violence incident reports claimed	(1,706)	(1,621)	
Overstated number of domestic violence incident reports	(376)	(250)	
Standard time allowance (hours)	× 0.48	× 0.48	
Overstated hours	(180)	(120)	
Claimed productive hourly rate (salaries and benefits)	× \$ 136.16	× \$ 139.25	
Overstated salaries and benefits [A]	(24,509)	(16,710)	(41,219)
Claimed indirect cost rate [B]	× 45.30%	× 46.39%	
Related indirect costs [C] = [A × B]	(11,103)	(7,752)	(18,855)
Audit adjustment [D] = [A + C]	\$ (35,612)	\$ (24,462)	\$ (60,074)

¹ We identified only the fiscal years that resulted in an audit adjustment.

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 IV of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Section IV.E, “Uniform Cost Allowance,” of the parameters and guidelines states:

Pursuant to Government Code section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowance is applied only to Section IV, Reimbursable Activities, Component D (Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor) and covers all costs (direct and indirect) of performing activities described under Component D. The uniform cost allowance provides the following:

A standard time of twenty-nine (29) minutes may be claimed to identify the primary aggressor in any domestic violence incident. The standard time of twenty-nine (29) minutes is broken down as follows:

- Seventeen (17) Minutes – Interview of both parties
- Twelve (12) Minutes – Consideration of the factors listed [under Component D]

The total cost will be determined by multiplying the number of reported responses × the average productive hourly rate, including applicable indirect costs as specified in section V., paragraph B, herein, × .48 (29 minutes divided by 60 minutes).

Recommendation

We recommend that the city:

- Follow the program’s parameters and guidelines and the SCO’s *Mandated Cost Manual* when preparing its reimbursement claims; and
- Claim costs based on the number of domestic violence incident reports that its RMS supports.

City's Response:

The City agrees with the facts of this finding but believes it should be noted that the city, in good faith, utilized RMS data of domestic violence cases from our records management system that was the best available information at that time. The city will ensure it follows that program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims; and will claim costs based on the number of domestic violence incident reports that its RMS supports. The city will ensure all RMS reports are validated by the Police Department's Records Manager and Administrative Services Manager to ensure that all number of domestic violence incident reports claimed meet the program parameters and guidelines.

**FINDING 2—
Non-reimbursable
costs**

The city claimed non-reimbursable salaries and benefits totaling \$97,375. The related indirect costs total \$32,197, for a total finding of \$129,572.

As noted in Finding 1, the city overstated the claimed number of domestic violence incident reports for the audit period. The following table summarizes the audited population of incident reports and the claimed hours attributable to the audited population:

	Fiscal Year			
	2018-19	2019-20	2020-21	2021-22
Documented number of domestic violence incident reports (audited population)	1,760	1,330	1,371	1,634
Standard time allowance (hours)	0.48	0.48	0.48	0.48
Total hours attributable to documented incident reports (audited population)	845	638	658	784

The reimbursable activities for this cost component consist of interviewing both parties involved in the domestic violence incident and considering the 17 factors identified in the program's parameters and guidelines to identify the primary aggressor.

To calculate the claimed costs, the city multiplied the number of reported responses to incidents by the average productive hourly rate, including the applicable indirect costs, then multiplied the resulting amount by the standard time of 29 minutes (0.48 of an hour).

For each fiscal year, we selected a statistical sample from the documented number of domestic violence incident reports (the audited population) based on a 95% confidence level, a precision rate of $\pm 8\%$, and an expected error rate of 50%. We used statistical samples so that the results could be projected to the population for each fiscal year.

For testing purposes, we selected a random sample of 545 incident reports (138 for FY 2018-19, 135 for FY 2019-20, 135 for FY 2020-21, and 137 for FY 2021-22). We reviewed the sample incident reports to determine whether the city had performed the required mandated program activities.

The results of our review are as follows:

- Allowable – 287 incident reports were fully reimbursable under the mandated program. These reports are reimbursable at 29 minutes (0.48 hours) per report.
- Partially reimbursable – 180 incident reports were partially reimbursable, because the officers did not interview both parties involved in the domestic violence incident. These reports are reimbursable at 20.5 minutes (0.34 hours) per report, based on 8.5 minutes to interview one party and 12 minutes to consider the various factors identified in the program’s parameters and guidelines.
- Unallowable – 78 incident reports were not reimbursable because they were unsupported or were non-mandate-related. Incidents were unsupported because the city did not maintain and was unable to provide the reports for review. Non-mandate-related incidents were those that did not meet the definition of domestic violence provided by PC section 13700; or incidents in which the relationships between individuals did not satisfy the criteria described in PC section 13700(b).

During testing, we found that the city had claimed the entire standard time of 29 minutes for incident reports that were only partially reimbursable and claimed reimbursement for ineligible and unsupported incident reports. The city 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 results of the statistical samples:

	Fiscal Year				Total
	2018-19	2019-20	2020-21	2021-22	
Allowable incident reports	52	92	73	70	287
Partially reimbursable incident reports (only one party interviewed)	28	42	61	49	180
Unallowable incident reports	58	1	1	18	78
Total reports sampled	138	135	135	137	545

The following table summarizes the unallowable hours based on the results of the statistical samples by fiscal year:

	Fiscal Year				Total
	2018-19	2019-20	2020-21	2021-22	
Allowable incident reports	52	92	73	70	287
Standard time allowance (hours)	× 0.48	× 0.48	× 0.48	× 0.48	
Subtotal [A]	25	44	35	34	
Partially reimbursable incident reports (only one party interviewed)	28	42	61	49	180
Allowable standard time allowance (hours)	× 0.34	× 0.34	× 0.34	× 0.34	
Subtotal [B]	10	14	21	17	
Total reimbursable hours for sampled reports [C] = [A + B]	35	58	56	51	
Statistical sample size	÷ 138	÷ 135	÷ 135	÷ 137	
Reimbursable hours per report	0.25	0.43	0.41	0.37	
Documented number of domestic violence incident reports (audited population)	× 1,760	× 1,330	× 1,371	× 1,634	
Total reimbursable hours	440	572	562	605	
Less hours per documented number of domestic violence incident reports (audited population)	(845)	(638)	(658)	(784)	
Total unallowable hours	(405)	(66)	(96)	(179)	

The following table summarizes the unallowable costs based on the unallowable hours identified in the statistical samples by fiscal year:

	Fiscal Year				Total
	2018-19	2019-20	2020-21	2021-22	
Unallowable hours [A]	(405)	(66)	(96)	(179)	
Claimed average productive hourly rate (salary) [B]	× \$ 56.89	× -	× -	× -	
Unallowable salaries [C] = [A × B]	(23,040)	-	-	-	
Claimed benefit rate [D]	× 117.58%	× -	× -	× -	
Related unallowable benefit costs [E] = [C × D]	(27,090)				
Claimed average productive hourly rate (salaries and benefits) [F]	× -	× \$ 136.16	× \$ 139.25	× \$ 139.05	
Total unallowable salaries and benefits [G] [G] = [C + E] or [G] = [A × F]	(50,130)	(8,987)	(13,368)	(24,890)	(97,375)
Claimed indirect cost rate ¹ [H]	× 43.91%	× 45.30%	× 46.39%	× 47.44%	
Related indirect costs [I] [I] = [H × C] or [I] = [H × G]	(10,117)	(4,071)	(6,201)	(11,808)	(32,197)
Audit adjustment [J] = [G + I]	\$ (60,247)	\$ (13,058)	\$ (19,569)	\$ (36,698)	\$ (129,572)

¹ In FY 2018-19, the indirect cost rate was applied to salaries only. For FY 2019-20 through FY 2021-22, the indirect cost rate was applied to both salaries and benefits.

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 IV of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Section IV.E, “Uniform Cost Allowance,” of the parameters and guidelines states:

Pursuant to Government Code section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowance is applied only to Section IV, Reimbursable Activities, Component D (Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor) and covers all costs (direct and indirect) of performing activities described under Component D. The uniform cost allowance provides the following:

A standard time of twenty-nine (29) minutes may be claimed to identify the primary aggressor in any domestic violence incident. The standard time of twenty-nine (29) minutes is broken down as follows:

- Seventeen (17) Minutes – Interview of both parties
- Twelve (12) Minutes – Consideration of the factors listed [under Component D]

The total cost will be determined by multiplying the number of reported responses × the average productive hourly rate, including applicable indirect costs as specified in section V., paragraph B, herein, × .48 (29 minutes divided by 60 minutes).

Recommendation

We recommend that the city:

- Follow the program’s parameters and guidelines and the SCO’s *Mandated Cost Manual* when preparing its reimbursement claims;

- Claim costs based on the number of domestic violence incidents that its RMS supports;
- Claim costs for only those reports that document incidents meeting the definition of domestic violence provided by PC section 13700; and
- Claim only the portion of the standard time allowance that is attributable to the mandated activities performed.

City's Response:

The City agrees with the facts of this finding but believes it should be noted again, that the city, in good faith, utilized RMS data of domestic violence cases from our records management system that was the best available information at that time. The city will follow the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims. The city will ensure that it only claims costs based on the number of domestic violence incidents that its RMS supports and will only claim costs for those reports that document incidents meeting the definition of domestic violence provided by PC section 13700. Finally, the city will only claim the portion of the standard time allowance that is attributable to mandated activities performed.

**Attachment—
City of Anaheim's Response to Draft Audit Report**



ANAHEIM POLICE DEPARTMENT

TO MAINTAIN A SAFE COMMUNITY TO LIVE, WORK, AND PLAY

March 17, 2025

Ms. Lisa Kurokawa, Chief
State Controller's Office
Compliance Audits Bureau, Division of Audits
P.O. Box 942850
Sacramento, CA 94250

Dear Ms. Kurokawa

I understand the objective of the State Controller's Office (SCO) audit of costs claimed by the City of Anaheim (the city) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2018, through June 30, 2022, was to determine whether claimed costs represented increased costs resulting from the referenced program.

Below are the recommendations which resulted from the audit conducted by the SCO and the city's responses:

Finding 1 – Overstated Costs: *The city claimed \$435,144 in salaries and benefits for the Implementation of New Domestic Violence Arrest Policies to Identify the Primary Aggressor cost component during the audit period. SCO found that the city overstated salaries and benefits by \$41,219. The related indirect costs total \$18,855, for a total finding of \$60,074. For the audit period, the city's claims identified a total of 6,746 domestic violence incident reports (1,760 for FY 2018-19; 1,706 for FY 2019-20; 1,621 for FY 2020-21; and 1,659 for FY 2021-22). During testing, the city provided, at SCO request, the summary incident report listings generated by the city's RMS to support the number of domestic violence incident reports claimed for the audit period. SCO compared the information in the summary incident report listings with the number of domestic violence incident reports that the city claimed. Based on the SCO review, SCO found that the city overstated the number of domestic violence incident reports claimed for FY 2019-20 and FY 2020-21. The city overstated the number of reports because it did not adhere to the program's parameters and guidelines or the SCO's Mandated Cost Manual.*

Response: The City agrees with the facts of this finding but believes it should be noted that the city, in good faith, utilized RMS data of domestic violence cases from our records management system that was the best available information at that time. The city will ensure it follows the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims; and will claim costs based on the number of domestic violence incident

reports that its RMS supports. The city will ensure all RMS reports are validated by the Police Department's Records Manager and Administrative Services Manager to ensure all number of domestic violence incident reports claimed meet the program parameters and guidelines.

Finding 2 – Non-reimbursable costs: *The city claimed non-reimbursable salaries and benefits total \$97,385. The related indirect costs total \$32,197, for a total finding of \$129,572. As noted in Finding 1, the city overstated the claimed number of domestic violent incident reports for the audit period. The reimbursable activities for the cost component consist of interviewing both parties involved in the domestic violence incident and considering the 17 factors identified in the program's parameters and guidelines to identify the primary aggressor. The results of SCO's review are as follows:*

- *Allowable – 287 incident reports were fully reimbursable under the mandated program. These reports are reimbursable at 29 minutes (0.48 hours) per report.*
- *Partially reimbursable – 180 incident reports were partially reimbursable, because the officers did not interview both parties involved in the domestic violence incident. These reports are reimbursable at 20.5 minutes (0.34 hours) per report, based on 8.5 minutes to interview one party and 12 minutes to consider the various factors identified in the program's parameters and guidelines.*
- *Unallowable – 78 incident reports were not reimbursable because they were unsupported or were non-mandate-related. Incidents were unsupported because the city did not maintain and was unable to provide the reports for review. Non-mandate-related incidents were those that did not meet the definition of domestic violence provided by PC section 13700; or incidents in which the relationships between individuals did not satisfy the criteria described in PC section 13700(b).*


During testing, SCO found that the city had claimed the entire standard time of 29 minutes for incident reports that were only partially reimbursable and claimed reimbursement for ineligible and unsupported incident reports. The city 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.

Response: The City agrees with the facts of this finding but believes it should be noted again, that the city, in good faith, utilized RMS data of domestic violence cases from our records management system that was the best available information at that time. The city will follow the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims. The city will ensure it only claims costs based on the number of domestic violence incidents that its RMS supports and will only claim costs for those reports that document incidents meeting the definition of domestic violence provided by PC

section 13700. Finally, the city will only claim the portion of the standard time allowance that is attributable to mandated activities performed.

In conclusion, the SCO audit revealed the police department was non-compliant in two areas tested as it relates to the legislatively mandated Domestic Violence Arrest Policies and Standards Program. Upon verbal advisement of the audit findings, steps were immediately taken towards correcting the deficiencies.

Sincerely,



Kerrstyn Vega
Police Support Services Administrator
Anaheim Police Department

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