DEPARTMENT OF DEVELOPMENTAL SERVICES – FAIRVIEW DEVELOPMENTAL CENTER

Audit Report

PAYROLL AUDIT

August 1, 2015, through July 31, 2018

BETTY T. YEE

California State Controller

July 2019

BETTY T. YEE
California State Controller

July 31, 2019

Nancy Bargmann, Director
California Department of Developmental Services
P.O. Box 944202
Sacramento, CA 94244

Dear Ms. Bargmann:

The State Controller's Office audited the Department of Developmental Services – Fairview Developmental Center's (DDS-FDC) payroll process and transactions for the period of August 1, 2015, through July 31, 2018.

Our audit found material weaknesses in internal control over the DDS-FDC payroll process. These weaknesses contributed to DDS-FDC employees' improper and untimely lump-sum payments, improper overtime payments, inappropriate keying access State's payroll system, and failure to recover salary advances, costing the State an estimated net total of $39,401.

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: Cheryl Bright, Executive Director
Fairview Developmental Center
Shelly Davila, Personnel Supervisor II
Fairview Developmental Center
Mark Rodriquez, Chief
Administrative Services Division
California Department of Human Resources
Marissa Revelino, Chief
Personnel and Payroll Services Division
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the Department of Developmental Services—Fairview Developmental Center's (DDS-FDC) payroll process and transactions for the period of August 1, 2015, through July 31, 2018. DDS-FDC management is responsible for maintaining a system of internal control over the payroll process within its organization, and for ensuring compliance with various requirements under state laws and regulations regarding payroll and payroll-related expenditures. We completed our audit fieldwork on March 31, 2019.

Our audit determined that DDS-FDC:

- Did not maintain adequate and effective internal controls over its payroll process. We found the following deficiencies in internal control over the payroll process that we consider to be material weaknesses:
  - Lack of sufficient controls over supervisors reviewing transactions processed by payroll transactions unit staff members (see Finding 1);
  - Inappropriate keying access to the State's payroll system (see Finding 2);
  - Lack of adequate segregation of duties and compensating controls over payroll transactions (see Finding 3);
- Did not process payroll and payroll-related disbursements and leave balances accurately and in accordance with collective bargaining agreements and state laws, regulations, policies and procedures. We found the following instances of noncompliance with the requirements of collective bargaining agreements and state laws, regulations, policies, and procedures:
  - Improper payments for employee separation lump-sum pay and overtime pay, costing an estimated net total of $32,199 (see Findings 4 and 5); and
- Did not administer salary advances in accordance with collective bargaining agreements and state laws, regulations, and procedures (see Finding 6).

Background

In 1979, the State of California adopted collective bargaining for state employees. This created a significant workload increase for the SCO's Personnel and Payroll Services Division (PPSD), as PPSD was the State's centralized payroll processing center for all payroll related-transactions. PPSD decentralized the processing of payroll, allowing state agencies and departments to process their own payroll-related transactions. Periodic audits of the decentralized payroll processing at state agencies and departments ceased due to the budget constraints in the late 1980s.

In 2013, the California State Legislature reinstated these payroll audits to gain assurance that state agencies and departments maintain adequate internal control over the payroll function, provide proper oversight of their decentralized payroll processing, and comply with various state laws and regulations regarding payroll processing and related transactions.

Audit Authority

Authority for this audit is provided by California Government Code (GC) section 12476, which states, "The Controller may audit the uniform state pay roll system, the State Pay Roll Revolving Fund, and related records of state agencies within the uniform state pay roll system, in such manner as the Controller may determine." In addition, GC section 12410 stipulates that "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."

Objectives, Scope, and Methodology

We performed this audit to determine whether DDS-FDC:

- Maintained adequate and effective internal controls over its payroll process;
- Processed payroll and payroll-related disbursements and leave balances accurately and in accordance with collective bargaining agreements and state laws, regulations, policies, and procedures; and
- Administered salary advances in accordance with collective bargaining agreements and state laws, regulations, policies, and procedures.

The audit covered the period from August 1, 2015, through July 31, 2018.

To achieve our audit objectives, we:

- Reviewed state and DDS-FDC policies and procedures related to the payroll process to understand DDS-FDC's methodology for processing various payroll and payroll-related transactions;
- Interviewed the DDS-FDC payroll personnel to understand DDS-FDC's methodology for processing various payroll and payroll-related transactions, determine their level of knowledge and ability relating to payroll transaction processing, and gain an understanding of existing internal control over the payroll process and systems;
- Selected transactions recorded in the State's payroll database using statistical sampling, as outlined in the Appendix, and targeted selection based on risk factors and other relevant criteria;
- Analyzed and tested the selected transactions, and reviewed relevant files and records to determine the accuracy of payroll and payroll-related payments, accuracy of leave transactions, adequacy and effectiveness of internal control over the payroll process, and compliance with collective bargaining agreements and state laws, regulations, policies, and procedures; and
- Reviewed salary advances to determine whether DDS-FDC administered and recorded them in accordance with collective bargaining agreements and state laws, regulations, policies, and procedures.

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.

Conclusion

Our audit determined that DDS-FDC:

- Did not maintain adequate and effective internal controls over its payroll process.[1] We found the following deficiencies in internal control over the payroll process that we consider to be material weaknesses:
    - Lack of sufficient controls over supervisors reviewing transactions processed by payroll transactions unit staff members (see Finding 1);
    - Inappropriate keying access to the State's payroll system (see Finding 2);
    - Lack of adequate segregation of duties and compensating controls over payroll transactions (see Finding 3);
- Did not process payroll and payroll-related disbursements and leave balances accurately and in accordance with collective bargaining agreements and state laws, regulations, policies and procedures. We found the following instances of noncompliance with the requirements of collective bargaining agreements and state laws, regulations, policies, and procedures:
    - Improper payments for employee separation lump-sum pay and overtime pay, costing an estimated net total of $32,199 (see Findings 4 and 5); and

[1] In planning and performing our audit of compliance, we considered DDS-FDC's internal control over compliance with collective bargaining agreements and state laws, regulations, policies, and procedures to determine the auditing procedures that were appropriate under the circumstances for the purpose of providing a conclusion on compliance, and to test and report on internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this footnote and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed this section, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with provisions of laws, regulations, or contracts on a timely basis. Control deficiencies, either individually or in combination with other control deficiencies, may be evaluated as significant deficiencies or material weaknesses. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with provisions of laws, regulations, or contracts will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with provisions of laws, regulations, or contracts that is less severe than a material weakness, yet important enough to merit attention from those charged with governance.

- Did not administer salary advances in accordance with collective bargaining agreements and state laws, regulations, and procedures (see Finding 6).

Follow-up on Prior Audit Finding

The prior payroll audit report for the period of November 2, 2012, through November 3, 2014, issued November 12, 2014, included an audit finding. Based on the work performed in the current audit, we noted that DDS-FDC has taken appropriate corrective actions in response to the prior audit finding.

Views of Responsible Officials

We issued a draft audit report on June 28, 2019. Shelly Davilla, Personnel Supervisor II, responded via email dated July 24, 2019. DDS-FDC stated that it agreed with the audit report, and authorized issuance of the final report.

Restricted Use

This audit report is solely for the information and use of DDS-FDC 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

July 31, 2019

Schedule—
Summary of Findings
August 1, 2015, through July 31, 2018

Finding Number	Issues	Number of Selections Reviewed	Method of Selection	Selection Unit	Dollar Amount of Selections Reviewed	Number of Selections with Issues	Issues as a Percentage of Selections Reviewed *	Dollar Amount of Known Issues	Dollar Amount of Likely Issues	Total Dollar Amount of Known and Likely Issues
1	Inadequate documentation of transaction review and approval	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Inappropriate keying access to the State's payroll system	17	Targeted	Employee	N/A	4	24%	N/A	N/A	N/A
3	Inadequate segregation of duties and compensating controls over payroll transactions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Inadequate controls over seperation lump-sum pay, resulting in improper and questioned payments									
	- Overpayments	105	Statistical	Employee	$ 1,891,382	7	7%	$ 5,304	$ 3,031	$ 8,335
	- Underpayments		-- See above --			10	10%	(9,129)	(5,216)	(14,345)
5	Inadequate controls over overtime pay, resulting in improper payments									
	- Overpayments	105	Statistical	Overtime	207,666	14	13%	1,596	111,911	113,507
	- Underpayments		-- See above --			15	14%	(1,059)	(74,239)	(75,298)
6	Inadequate controls over salary advances, resulting in failure to recover outstanding amounts	10	Targeted	Salary Advances	7,202	10	100%	7,202	N/A	7,202
					$ 2,106,250			$ 3,914	$ 35,487	$ 39,401

* All percentages are rounded to the nearest full percentage point.

Findings and Recommendations

FINDING 1— Inadequate documentation of transaction review and approval

DDS-FDC could not provide supporting documentation to show that supervisors reviewed transactions that had been processed by payroll transactions unit staff members. Although DDS-FDC claims that supervisors review payroll and payroll-related transactions after they are processed by payroll transactions unit staff members, it could not provide any evidence, such as logs or other documentation demonstrating supervisory review, to support such a review process. Therefore, we were unable to test controls over the review process and determine whether keyed information was correct.

GC sections 13402 through 13407 require state agencies to establish and maintain internal controls, including an effective system of internal review. An effective system of internal review reduces the likelihood that fraud or error will remain undetected.

If the review process does not take place, it impairs the effectiveness of other controls by rendering their design ineffective or by keeping them from operating effectively. This control weakness, in combination with other deficiencies discussed in Findings 2 through 5, represents a material weakness in internal control over the payroll process such that there is a reasonable possibility that a material misstatement in financial information or noncompliance with provisions of laws, regulations, or contracts will not be prevented, or detected and corrected in a timely manner.

Good internal control practices require that periodic review and reconciliation of actual payments to approved amounts. In addition, these controls should be documented so that those responsible for the regular and ongoing monitoring of established internal controls can ensure that these controls are operating as designed.

Recommendation

We recommend that DDS-FDC develop formal written policies for performing and documenting controls.

FINDING 2— Inappropriate keying access to the State's payroll system

DDS-FDC lacked adequate controls to ensure that only appropriate staff had keying access to the State's payroll system. DDS-FDC inappropriately allowed four employees keying access to the State's payroll system. If not mitigated, this control deficiency leaves payroll data at risk of misuse, abuse, and unauthorized use.

The SCO maintains the State's payroll system. The system is decentralized, thereby allowing employees of state agencies to access it. PPSD has established a *Decentralized Security Program Manual* that all state agencies are required to follow in order to access the payroll system. The program's objectives are to secure and protect the confidentiality and integrity of payroll data against misuse, abuse, and unauthorized use.

We examined the records of 17 DDS-FDC employees who had keying access to the State's payroll system at various times between August 2015 and July 2018. Of the 17 employees, four had inappropriate keying access to the State's payroll system. Specifically, DDS-FDC did not immediately remove or modify keying access for nine employees after the employees' separation from state service, transfer to another agency, or change in classification. For example, a Personnel Specialist left DDS-FDC for another state agency on March 4, 2018; DDS-FDC did not request to remove the employee's access until June 28, 2018, 117 days later.

The *Decentralized Security Program Manual* states, in part:

> Currently, PIMS, HIST, KEYM, PIP, LAS, MPC and/or ACAS applications are restricted to Personnel Specialists or Personnel Technician classifications because their need is by definition a function of their specific job duties and any change in those duties requires a reevaluation of the need for access.
>
> If the employee's duties change, such that the need for access no longer exists, the access privilege MUST be removed or deleted immediately by a request submitted by the department/campus ....
>
> To prevent unauthorized use by a transferred, terminated or resigned employee's user ID, the Security Monitor must IMMEDIATELY submit all pages of the PSD I 25A to delete the user's system access. Using an old user ID increases the chances of a security breach which is a serious security violation. Sharing a user ID is strictly prohibited and a serious violation.

Recommendation

We recommend that DDS-FDC:

- Update keying access to the State's payroll system immediately after employees leave DDS-FDC, transfer to another unit, or change classifications; and
- Periodically review access to the system to verify that access complies with the *Decentralized Security Program Manual.*

FINDING 3—Inadequate segregation of duties and compensating controls over payroll transactions

DDS-FDC lacked adequate segregation of duties within its payroll transactions unit to ensure that only valid and authorized payroll transactions were processed. DDS-FDC also failed to implement other controls to compensate for this risk.

GC sections 13400 through 13407 require state agencies to establish and maintain internal controls, including proper segregation of duties and an effective system of internal review. Adequate segregation of duties reduces the likelihood that fraud or error will remain undetected by providing for separate processing by different individuals at various stages of a transaction and for independent reviews of the work performed.

Our audit found that DDS-FDC payroll transactions unit staff performed conflicting duties. Staff members performed multiple steps in processing payroll transactions, including entering data into the State's payroll system; auditing employee timesheets; reconciling payroll, including reconciling system output to source documentation; reporting payroll exceptions; and processing adjustments. For example, staff members keyed in regular and overtime pay and reconciled the master payroll, overtime, and other supplemental warrants. DDS-FDC failed to demonstrate that it implemented compensating controls to mitigate the risks associated with such a deficiency. We also found no indication that these functions were subjected to periodic supervisory review.

The lack of adequate segregation of duties and compensating controls has a pervasive effect on the DDS-FDC payroll process, and impairs the effectiveness of other controls by rendering their design ineffective or by keeping them from operating effectively. These control deficiencies, in combination with other deficiencies discussed in Finding in 1 and in Findings 3 through 6, represent a material weakness in internal control over the payroll process such that there is a reasonable possibility that material noncompliance with provisions of laws, regulations, or contracts will not be prevented, or detected and corrected, on a timely basis.

Good internal control practices require that the following functional duties be performed by different work units, or at minimum, by different employees within the same unit:

- *Recording transactions* – This duty refers to the record-keeping function, which is accomplished by entering data into a computer system.
- *Authorization to execute* – This duty be longs to individuals with authority and responsibility to initiate and execute transactions.
- *Periodic review and reconciliation of actual payments to recorded amounts* – This duty refers to making comparisons of information at regular intervals and taking action to resolve differences.

Recommendation

We recommend that DDS-FDC:

- Separate conflicting payroll function duties to the greatest extent possible. Adequate segregation of duties will provide a stronger system of internal control whereby the functions of each employee are subject to the review of another.

  If it is not possible to segregate payroll function fully and appropriately, DDS-FDC should implement compensating controls. For example, if the payroll transactions unit staff member responsible for recordkeeping also performs a reconciliation process, then the supervisor should perform and document a detailed review of the reconciliation to provide additional control over the assignment of conflicting functions. Compensating controls may also include dual authorization requirements and documented reviews of payroll system input and output; and
- Develop formal procedures for performing and documenting compensating control.

FINDING 4—Inadequate controls over separation lump-sum pay, resulting in improper and questioned payments

DDS-FDC lacked adequate controls over the processing of employee separation lump-sum pay. We identified $8,335 in overpayments and $14,345 in underpayments for separation lump-sum pay, consisting of $5,304 in overpayments and $9,129 in underpayments based on actual transactions examined (“known”); and $3,031 in overpayments and $5,216 in underpayments based on the results of statistical sampling (“likely”). If not mitigated, these control deficiencies leave DDS-FDC a risk of additional improper separation lump-sum payments.

GC Section 19839 allows lump-sum payment for accrued eligible leave credits when an employee separates from state employment. Collective bargaining agreements include similar provisions regarding separation lump-sum pay.

Payroll records show that DDS-FDC processed payments for separation lump-sum pay, totaling $2,972,209, for 1,329 transactions between August 2015 and July 2018. Of the 1,329 employees, we randomly selected a statistical sample (as described in the Appendix) of 105 employees who received separation lump-sum pay, totaling $1,891,382. Our examination of lump-sum payments made to those 105 transactions found that DDS-FDC overpaid seven of them by approximately $5,304 and underpaid 10 of them by approximately $9,129. These payments resulted in net total improper payments of ($3,825).

As we used a statistical sampling method to select the employees whose payments for separation lump-sum pay were examined, we projected the amount of likely overpayments to be $3,031 and likely underpayments to be $5,216. These payments resulted in net total improper payments of ($2,185). Therefore, the known and likely improper payments totaled a net of approximately ($6,010), consisting of $8,335 in overpayments and $14,345 in underpayments.

The following table summarizes the results of our statistical sampling:

Dollar amount of exceptions, net (rounded to nearest dollar)	$	(3,825)
Divide by: Dollar amount sampled		1,891,382
Dollar error rate (rounded to two decimals)		-0.20%
Population that was statistically sampled		2,972,209
Multiply by: Error rate for projection		-0.20%
Total known and likely dollar exceptions		(6,010)
Less: Known dollar exceptions		(3,825)
Likely dollar exceptions	$	(2,185)

* Amounts in this table are rounded to the nearest dollar

The known overpayments were made because payroll transactions unit staff members miscalculated leave balances paid. DDS-FDC also lacked adequate supervisory review to ensure accurate processing of separation lump-sum pay.

GC sections 13400 through 13407 require state agencies to establish and maintain internal controls, including an effective system of internal review.

Recommendation

We recommend that DDS-FDC:

- Establish adequate controls to ensure accurate calculation and payment of separation lump-sum pay;
- Conduct a review of separation lump-sum payments made during the past three years to ensure that payments were accurate and in compliance with collective bargaining agreements and state law; and
- Recover overpayments made to separated employees in accordance with GC section 19838 and *State Administrative Manual* (SAM) section 8776.6, and properly compensate those employees who were underpaid.

FINDING 5— Inadequate controls over overtime pay, resulting in improper payments

DDS-FDC lacked adequate controls over the processing of overtime pay. We identified $113,507 in overpayments and $75,298 in underpayments for overtime, consisting of $1,596 in overpayments and $1,059 in underpayments based on actual transactions examined ("known"); and $111,911 in overpayments and $74,239 in underpayments based on the results of statistical sampling ("likely"). If not mitigated, these control deficiencies leave DDS-FDC at risk of additional improper payment for overtime.

Collective bargaining agreements, and state laws and policies, contain specific clauses regarding overtime pay. Payroll records show that DDS-FDC processed payments for overtime, totaling $14,770,465, for 29,730 overtime pay transactions between August 2015 and July 2018. Of the 29,730 overtime pay transactions, we randomly selected a statistical sample (as described in the Appendix) of 105 employees who received overtime pay, totaling $207,666. Our examination of overtime payments made to those 105 employees found that DDS-FDC overpaid five of them by approximately $1,596 and underpaid six of them by approximately $1,059. These payments resulted in net total improper payments of $537.

As we used a statistical sampling method to select the employees whose payments for overtime pay were examined, we projected the amount of likely overpayments to be $111,911 and likely underpayments to be $74,239. These payments resulted in net total improper payments of $37,672. Therefore, the known and likely improper payments totaled a net of approximately $38,209, consisting of $113,507 in overpayments and $75,298 in underpayments.

The following table summarizes the results of our statistical sampling:

Dollar amount of exceptions, net (rounded to nearest dollar)	$	537
Divide by: Dollar amount sampled		207,666
Dollar error rate (rounded to two decimals)		0.26%
Population that was statistically sampled		14,770,465
Multiply by: Error rate for projection		0.26%
Total known and likely dollar exceptions		38,209
Less: Known dollar exceptions		537
Likely dollar exceptions	$	37,672

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* Amounts in this table are rounded to the nearest dollar

The underpayments and overpayments were made because payroll transactions unit staff memebers incorrectly paid overtime hours at the straight-time rate instead of the time-and-a-half rate or vice versa, for intermittent employees who were eligible for overtime.

GC sections 13402 through 13407 require state agencies to establish and maintain internal controls, including a system of policies and procedures adequate to ensure compliance with applicable laws and other requirements, and an effective system of internal review.

Recommendation

We recommend that DDS-FDC:

- Conduct a review of payments for overtime pay made during the past three years to ensure that the payments complied with collective bargaining agreements and state laws and policies; and
- Recover overpayments made to employees through an agreed-upon collection method in accordance with GC section 19838, and properly compensate those employees who were underpaid.

We further recommend that, to prevent improper payments for overtime pay from recurring, DDS-FDC:

- Establish adequate internal controls to ensure that payments are accurate and comply with collective bargaining agreements and state laws and policies;
- Conduct a review of the timekeeping system and ensure that it is not improperly rounding overtime hours worked; and
- Provide adequate oversight to ensure that payroll transactions unit staff process only valid and authorized payments that comply with collective bargaining agreements and state laws and policies.

FINDING 6— Inadequate controls over salary advances, resulting in failure to recover outstanding amounts

DDS-FDC lacked adequate controls over salary advances to ensure that advances were recovered in accordance with state law and policies. Ten salary advances, totaling $7,202, remained outstanding as of July 31, 2018, due to DDS-FDC's noncompliance with the State's collection policies and procedures. The oldest unrecovered salary advance was outstanding for over five years. This control deficiency leaves DDS-FDC at risk of further failures to collect salary advances if not mitigated.

At July 31, 2018, DDS-FDC's accounting records showed 10 outstanding salary advances, totaling $7,202, that had been outstanding for more than 90 days. Generally, the prospect of collection diminishes as an account ages. When an agency fails to initiate collection of the overpayment within three years, the possibility of collection is remote.

GC section 19838 and SAM sections 8776 and 8776.7 describe the State's collection policies and procedures, which require DDS-FDC to collect salary advances in a timely manner and maintain proper records of collection efforts.

We examined the 10 salary advances that had been outstanding for more than 90 days. Based on this examination, we noted that DDS-FDC did not comply with the State's collection policies and procedures for all of them. DDS-FDC did not send collection notices promptly, or did not send the notices at all.

The lack of adequate controls over salary advances reduces the likelihood of collection, increases the amount of resources expended on collection efforts, and negatively impacts cash flow.

Recommendation

We recommend that DDS-FDC:

- Ensure that it recovers salary advances in a timely manner pursuant to GC section 19838 and SAM sections 8776 and 8776.7; and
- Maintain documentation of its collection efforts, if any.

Appendix—
Audit Sampling Methodology
August 1, 2015, through July 31, 2018

We used attributes sampling for tests of compliance. The following table outlines our audit sampling application for the audit areas that included errors:

Audit Area	Type of Test	Population (Unit)	Population (Dollar)	Sampling Unit	Sample Selection Method	Confidence Level	Tolerable Error Rate	Expected Error (Rate) [1]	Sample Size	Results Projected to Intended Population	Finding Number
Separation lump-sum pay	Compliance	1,329	$ 2,972,209	Employee	Computer-generated sample random	90%	5%	1.50%	105	Yes	4
Overtime pay	Compliance	29,730	$ 14,770,465	Employee	Computer-generated sample random	90%	5%	1.50%	105	Yes	5

[1] Pursuant to the AICPA's *Audit Guide: Audit Sampling* (May 1, 2017 edition), pages 131-133, the expected error is the expected number of errors planned for in the sample. It is derived by multiplying the expected error rate by the sample size. The expected number of errors in the sampling tables on pages 135-136 was rounded upward, e.g., 0.2 errors becomes 1 error.

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

http://www.sco.ca.gov

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