

# **SAN JOAQUIN COUNTY**

Audit Report

## **CRIME STATISTICS REPORTS FOR THE DEPARTMENT OF JUSTICE PROGRAM**

Chapter 1172, Statutes 1989; Chapter 1338, Statutes 1992;  
Chapter 1230, Statutes 1993; Chapter 933, Statutes 1998;  
Chapter 571, Statutes 1999; Chapter 626, Statutes 2000; and  
Chapter 700, Statutes 2004

*July 1, 2001, through June 30, 2012*



**MALIA M. COHEN**  
California State Controller

July 2023



**MALIA M. COHEN**  
**California State Controller**

July 14, 2023

**CERTIFIED MAIL—RETURN RECEIPT REQUESTED**

Jeffery M. Woltkamp, CPA, Auditor-Controller  
San Joaquin County  
44 North San Joaquin Street, Suite 550  
Stockton, CA 95202

Dear Mr. Woltkamp:

The State Controller's Office audited the costs claimed by San Joaquin County for the legislatively mandated Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012.

The county claimed \$994,476 for costs of the mandated program. Our audit found that \$707,956 is allowable; and \$286,520 is unallowable because the county overstated salary and benefit costs and related indirect costs. The State made no payments to the county. The State will pay \$707,956, contingent upon available appropriations.

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

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

Sincerely,

*Original signed by*

**KIMBERLY TARVIN, CPA**  
Chief, Division of Audits

KT/ac

cc: Tammy Lagorio, Deputy Auditor-Controller  
San Joaquin County  
The Honorable Robert Rickman, Chairman  
San Joaquin County Board of Supervisors  
Naseem Rehman, Administrative Services Director  
San Joaquin County Sheriff's Office  
Raul Ochoa, Management Analyst III  
San Joaquin County Sheriff's Office  
Chris Hill, Principal Program Budget Analyst  
Local Government Unit  
California Department of Finance  
Ted Doan, Finance Budget Analyst  
Local Government Unit  
California Department of Finance  
Darryl Mar, Manager  
Local Reimbursement Section  
State Controller's Office  
Everett Luc, Supervisor  
Local Reimbursement Section  
State Controller's Office

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by San Joaquin County for the legislatively mandated Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012.

The county claimed \$994,476 for costs of the mandated program. Our audit found that \$707,956 is allowable; and \$286,520 is unallowable because the county overstated salary and benefit costs and related indirect costs. The State made no payments to the county. The State will pay \$707,956, contingent upon available appropriations.

## Background

Penal Code (PC) sections 12025(h)(1) and (h)(3), 12031(m)(1) and (m)(3), 13014, 13023, and 13730(a) require local agencies to report information related to certain specified criminal acts to the California Department of Justice (DOJ). These sections were added and/or amended by Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992; Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998; Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and Chapter 700, Statutes of 2004.

On June 26, 2008, the Commission on State Mandate (Commission) adopted a statement of decision for the Crime Statistics Reports for the Department of Justice Program. The Commission found that the test claim legislation constituted a new program or higher level of service and imposed a reimbursable state-mandated program on city and county claimants beginning on July 1, 2001, within the meaning of Article XII B, section 6 of the California Constitution and Government Code (GC) section 17514.

On July 31, 2009, the Commission heard an amended test claim on PC section 13023 (added by Chapter 700, Statutes of 2004), which imposed additional crime reporting requirements. The Commission also found that this test claim legislation constituted a new program or higher level of service, and imposed a reimbursable state-mandated program for city and county claimants beginning on January 1, 2004. On April 10, 2010, the Commission issued a corrected statement of decision to correctly identify the operative and effective date of the reimbursable state-mandated program as January 1, 2005.

The Commission found that the following activities are reimbursable (Section I., "Summary of the Mandate"):

- [For] a local government entity responsible for the investigation and prosecution of a homicide case to provide the [DOJ] with demographic information about the victim and the person or persons charged with the crime, including the victim's and person's age, gender, race, and ethnic background [PC section 13014].
- [For] local law enforcement agencies to report, in a manner to be prescribed by the Attorney General, any information that may be required relative to any criminal acts or attempted criminal acts to

cause physical injury, emotional suffering, or property damage where there is a reasonable cause to believe that the crime was motivated, in whole or in part, by the victim's race, ethnicity, religion, sexual orientation, . . . physical or mental disability, . . . gender, or national origin [PC section 13023].

- For district attorneys to report annually on or before June 30, to the Attorney General, on profiles by race, age, gender, and ethnicity any person charged with a felony or misdemeanor under section 12025 (carrying a concealed firearm) or section 12031 (carrying a loaded firearm in a public place), of the Penal Code, and any other offense charged in the same complaint, indictment, or information. The Commission finds that this is a reimbursable mandate from July 1, 2001 . . . until January 1, 2005 [PC sections 12025(h)(I) and (h)(3), and 12031(m)(I) and (m)(3)].
- For local law enforcement agencies to support all domestic-violence related calls for assistance with a written incident report [PC section 13730(a) and Chapter 1230, Statutes of 1993]. . . .
- [For] local law enforcement agencies to report the following in a manner to be prescribed by the Attorney General:
  - Any information that may be required relative to hate crime, as defined in [PC] section 422.55 as criminal acts committed, in whole or in part, because of one or more of the following *perceived* characteristics of the victim: (1) disability, (2) gender, (3) nationality, (4) race or ethnicity, (5) religion, (6) sexual orientation.
  - Any information that may be required relative to hate crimes, defined in [PC] section 422.55 as criminal acts committed, in whole or in part, because of *association with a person or group with one or more of the following actual or perceived characteristics*: (1) disability, (2) gender, (3) nationality, (4) race or ethnicity, (5) religion, (6) sexual orientation.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on September 30, 2010, and amended them on January 24, 2014, to clarify reimbursable costs related to domestic violence related calls for assistance. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* to assist local agencies and school districts in claiming mandated program reimbursable costs.

## **Audit Authority**

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

## **Objective, Scope, and Methodology**

Our audit objective was to determine whether claimed costs represent increased costs resulting from the legislatively mandated Crime Statistics Reports for the Department of Justice Program. Specifically, we conducted this audit to determine whether claimed costs were supported

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

The audit period was July 1, 2001, through June 30, 2012.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries, benefits, and indirect costs. We 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 county staff. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We assessed the reliability of data (payroll and expenditure records) generated by the county's information management system and the county's record management system by interviewing county staff members and examining supporting documentation. We determined that the data was sufficiently reliable to address the audit objective.
- We interviewed county staff members to determine what employee classifications were involved in performing the reimbursable activities during the audit period.
- We traced productive hourly rate (PHR) and benefit rate calculations for all employee classifications performing the mandated activities to supporting information in the county's payroll system (see the Finding).
- We assessed whether the average time increments (ATIs, the amount of time spent performing the reimbursable activities) claimed for each fiscal year in the audit period were reasonable per the requirements of the program, and supported by source documentation (see the Finding).
- We reviewed and analyzed the claimed domestic violence incident report counts for consistency and possible exclusions, and verified that the counts were supported by the reports that the county submitted to the DOJ (see the Finding);
- We traced a non-statistical sample of 275 (25 reports per year for fiscal year [FY] 2001-02 through FY 2011-12) out of 7,795 domestic violence related calls for assistance to written incident reports. No errors were found.
- We verified that indirect costs 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 inquired with county staff members and reviewed the independent auditor’s reports (with accompanying financial statements) to identify potential sources of offsetting revenues and reimbursements for the audit period. We determined that the claimed costs were not funded by another source.

We did not audit the county’s financial statements.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

**Conclusion**

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

For the audit period, San Joaquin County claimed \$994,476 for costs of the legislatively mandated Crime Statistics Reports for the Department of Justice Program. Our audit found that \$707,956 is allowable and \$286,520 is unallowable. The State made no payments to the county. The State will pay \$707,956, contingent upon available appropriations.

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

**Follow-up on  
Prior Audit  
Findings**

We have not previously conducted an audit of San Joaquin County’s legislatively mandated Crime Statistics Reports for the Department of Justice Program.

**Views of  
Responsible  
Officials**

We issued a draft report on May 10, 2023. San Joaquin County’s representative responded by letter dated May 10, 2023, agreeing with the audit finding. This final audit report includes the county’s response as an attachment.



**Restricted Use**

This audit report is solely for the information and use of San Joaquin County, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at [www.sco.ca.gov](http://www.sco.ca.gov).

*Original signed by*

KIMBERLY TARVIN, CPA  
Chief, Division of Audits

July 14, 2023

**Schedule—**  
**Summary of Program Costs**  
**July 1, 2001, through June 30, 2012**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment <sup>1</sup>
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 47,924	\$ 29,095	\$ (18,829)
Total direct costs	47,924	29,095	(18,829)
Indirect costs	30,503	18,519	(11,984)
Total direct and indirect costs	78,427	47,614	(30,813)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 78,427</u>	-	<u>\$ (30,813)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 47,614</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 40,879	\$ 32,584	\$ (8,295)
Total direct costs	40,879	32,584	(8,295)
Indirect costs	28,328	22,577	(5,751)
Total direct and indirect costs	69,207	55,161	(14,046)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 69,207</u>		<u>\$ (14,046)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 55,161</u>	

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment <sup>1</sup>
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 42,450	\$ 32,775	\$ (9,675)
Total direct costs	42,450	32,775	(9,675)
Indirect costs	26,753	20,655	(6,098)
Total direct and indirect costs	69,203	53,430	(15,773)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 69,203</u>	53,430	<u>\$ (15,773)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 53,430</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 45,219	\$ 34,377	\$ (10,842)
Total direct costs	45,219	34,377	(10,842)
Indirect costs	27,646	21,018	(6,628)
Total direct and indirect costs	72,865	55,395	(17,470)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 72,865</u>	55,395	<u>\$ (17,470)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 55,395</u>	

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment <sup>1</sup>
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 46,398	\$ 35,664	\$ (10,734)
Total direct costs	46,398	35,664	(10,734)
Indirect costs	27,673	21,270	(6,403)
Total direct and indirect costs	74,071	56,934	(17,137)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 74,071</u>	56,934	<u>\$ (17,137)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 56,934</u>	
 <u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 55,217	\$ 41,353	\$ (13,864)
Total direct costs	55,217	41,353	(13,864)
Indirect costs	42,021	31,470	(10,551)
Total direct and indirect costs	97,238	72,823	(24,415)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 97,238</u>	72,823	<u>\$ (24,415)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 72,823</u>	

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment <sup>1</sup>
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 56,214	\$ 39,412	\$ (16,802)
Total direct costs	56,214	39,412	(16,802)
Indirect costs	42,278	29,642	(12,636)
Total direct and indirect costs	98,492	69,054	(29,438)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 98,492</u>	69,054	<u>\$ (29,438)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 69,054</u>	
 <u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 57,360	\$ 43,585	\$ (13,775)
Total direct costs	57,360	43,585	(13,775)
Indirect costs	28,543	21,688	(6,855)
Total direct and indirect costs	85,903	65,273	(20,630)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 85,903</u>	65,273	<u>\$ (20,630)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 65,273</u>	

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment <sup>1</sup>
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 60,082	\$ 45,084	\$ (14,998)
Total direct costs	60,082	45,084	(14,998)
Indirect costs	29,278	21,969	(7,309)
Total direct and indirect costs	89,360	67,053	(22,307)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 89,360</u>	67,053	<u>\$ (22,307)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 67,053</u>	
 <u>July 1, 2010, through June 30, 2011</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 99,191	\$ 50,088	\$ (49,103)
Total direct costs	99,191	50,088	(49,103)
Indirect costs	49,129	24,809	(24,320)
Total direct and indirect costs	148,320	74,897	(73,423)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 148,320</u>	74,897	<u>\$ (73,423)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 74,897</u>	

**Schedule (continued)**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment <sup>1</sup>
<u>July 1, 2011, through June 30, 2012</u>			
Direct costs:			
Homicide reports	\$ 3,383	\$ 3,383	\$ -
Domestic violence related calls for assistance	82,271	65,787	(16,484)
Total direct costs	85,654	69,170	(16,484)
Indirect costs	25,736	21,152	(4,584)
Total direct and indirect costs	111,390	90,322	(21,068)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 111,390</u>	90,322	<u>\$ (21,068)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 90,322</u>	
<u>Summary: July 1, 2001, through June 30, 2012</u>			
Direct costs:			
Homicide reports	\$ 3,383	\$ 3,383	\$ -
Domestic violence related calls for assistance	633,205	449,804	(183,401)
Total direct costs	636,588	453,187	(183,401)
Indirect costs	357,888	254,769	(103,119)
Total direct and indirect costs	994,476	707,956	(286,520)
Less offsetting revenues and reimbursements <sup>2</sup>	-	-	-
Total program costs	<u>\$ 994,476</u>	707,956	<u>\$ (286,520)</u>
Less amount paid by the State <sup>3</sup>		-	
Allowable costs claimed in excess of amount paid		<u>\$ 707,956</u>	

<sup>1</sup> See the Finding and Recommendation section.

<sup>2</sup> We determined that the claimed costs were not funded by any other sources.

<sup>3</sup> Payment amount current as of June 13, 2023.

# Finding and Recommendation

## **FINDING— Overstated salaries, benefits, and related indirect costs**

The county claimed \$633,205 in salaries and benefits for the Domestic Violence Related Calls for Assistance cost component. We found that \$449,804 is allowable and \$183,401 is unallowable. Unallowable related indirect costs total \$103,119, for a total finding of \$286,520.

Reimbursable activities for this cost component consist of writing, reviewing, and editing incident reports. The parameters and guidelines require that a written incident report support each domestic violence related call for assistance.

To calculate the salaries and benefits, the number of written incident reports were multiplied by the ATIs necessary to process a report, then the resulting hours were multiplied by a PHR and a related benefit rate.

During testing, we found that the county misstated the number of domestic violence related calls for assistance; overstated the claimed hours; overstated the PHRs in some fiscal years; misstated the benefit rates in FY 2001-02 and FY 2005-06; claimed unsupported costs for a classification that did not perform the mandated activities; and overstated related indirect costs. The county overstated these costs because it did not claim costs in accordance with the program's parameters and guidelines or the SCO's *Mandated Cost Manual*.

The following table summarizes the claimed, allowable, and overstated costs for the Domestic Violence Related Calls for Assistance cost component by fiscal year:

Fiscal Year	Salaries and Benefits			Unallowable Indirect Costs	Total Audit Adjustment
	Amount Claimed	Amount Allowable	Audit Adjustment		
2001-02	\$ 47,924	\$ 29,095	\$ (18,829)	\$ (11,984)	\$ (30,813)
2002-03	40,879	32,584	(8,295)	(5,751)	(14,046)
2003-04	42,450	32,775	(9,675)	(6,098)	(15,773)
2004-05	45,219	34,377	(10,842)	(6,628)	(17,470)
2005-06	46,398	35,664	(10,734)	(6,403)	(17,137)
2006-07	55,217	41,353	(13,864)	(10,551)	(24,415)
2007-08	56,214	39,412	(16,802)	(12,636)	(29,438)
2008-09	57,360	43,585	(13,775)	(6,855)	(20,630)
2009-10	60,082	45,084	(14,998)	(7,309)	(22,307)
2010-11	99,191	50,088	(49,103)	(24,320)	(73,423)
2011-12	82,271	65,787	(16,484)	(4,584)	(21,068)
Total	\$ 633,205	\$ 449,804	\$ (183,401)	\$ (103,119)	\$ (286,520)

## **Incident Reports**

For FY 2001-02 through FY 2010-11, the county's claims did not identify the total number of domestic violence related calls for assistance incident reports claimed. The county's claim for FY 2011-12 identified 1,159 domestic violence related calls for assistance incident reports.



During testing, the county provided, at our request, copies of the monthly reports that had been submitted to the DOJ and the incident report listings generated by the county's records management system to support the number of domestic violence related calls for assistance incident reports for the audit period.

The parameters and guidelines require that all domestic violence related calls for assistance be supported by a written report. We compared information in the incident report listings generated by the county's records management system with the monthly reports to the DOJ to determine the allowable number of incident reports. Based on our review, the county misstated the number of incident reports in all of fiscal years except FY 2002-03 and FY 2008-09.

The following table summarizes the allowable number of written incident reports for domestic violence related calls for assistance by fiscal year:

Fiscal Year	Written Incident Reports Allowable
2001-02	749
2002-03	804
2003-04	764
2004-05	731
2005-06	670
2006-07	710
2007-08	643
2008-09	735
2009-10	720
2010-11	652
2011-12	617
Total	<u>7,795</u>

### **Average Time Increments**

The county performed a time study to determine the average time that it took the Deputy Sheriff classification to dictate (write) an incident report during the audit period. Based on our review of the time study documents, we found that they included time spent on non-mandate-related activities. The time spent by Deputy Sheriff's performing non-mandate-related activities is ineligible for reimbursement. We concluded that it took the Deputy Sheriff classification an average of 24 minutes (0.40 hours) to write an incident report during the audit period.

During audit fieldwork, we interviewed the Sheriff's Office staff members responsible for performing the mandated activities during the audit period. Based on our interviews, we found that the Office Supervisors and Deputy Sergeants, not Crime Analysts, reviewed and edited incident reports. We also found that it took the Deputy Sergeant and Office Supervisor classifications an average of 68.5 minutes (1.15 hours) to review and edit incident reports. The interviews also confirmed that it took the Deputy Sheriff classification an average of 24 minutes (0.40 hours) to write incident reports. Therefore, we found that both the interviews and the time study documents excluding time spent on non-mandate related activities support the ATI of 24 minutes (0.40 hours) for the Deputy Sheriff classification to write incident reports during the audit period.

We applied the allowable ATIs to the total allowable hours and found that the county had overstated the claimed hours for the audit period. The county claimed overstated costs as a result of overstating hours and claiming ineligible costs for the Crime Analyst classification to review and edit incident reports in FY 2011-12. We recalculated the allowable costs based on the ATIs and classifications allowable for the audit period.

The following table summarizes the claimed, allowable, and adjusted hours for Deputy Sheriffs by fiscal year:

<u>Fiscal Year</u>	<u>Claimed Hours</u>	<u>Allowable Hours</u>	<u>Audit Adjustment</u>
2001-02	471.50	299.60	(171.90)
2002-03	402.50	321.60	(80.90)
2003-04	385.50	305.60	(79.90)
2004-05	360.00	292.40	(67.60)
2005-06	333.50	268.00	(65.50)
2006-07	349.00	284.00	(65.00)
2007-08	323.50	257.20	(66.30)
2008-09	367.50	294.00	(73.50)
2009-10	360.50	288.00	(72.50)
2010-11	520.00	260.80	(259.20)
2011-12	869.25	246.80	(622.45)
Total	<u>4,742.75</u>	<u>3,118.00</u>	<u>(1,624.75)</u>

The following table summarizes the claimed, allowable, and adjusted hours for Office Supervisors, Deputy Sergeants, and Crime Analysts by fiscal year:

<u>Classification/ Fiscal Year</u>	<u>Claimed Hours</u>	<u>Allowable Hours</u>	<u>Audit Adjustment</u>
<i>Office Supervisors/Deputy Sergeants</i>			
2001-02	1,195.75	861.35	(334.40)
2002-03	1,161.25	924.60	(236.65)
2003-04	1,152.75	878.60	(274.15)
2004-05	1,140.00	840.65	(299.35)
2005-06	1,126.75	770.50	(356.25)
2006-07	1,134.50	816.50	(318.00)
2007-08	1,121.75	739.45	(382.30)
2008-09	1,143.75	845.25	(298.50)
2009-10	1,140.25	828.00	(312.25)
2010-11	1,249.00	867.16	(381.84)
2011-12	-	709.55	709.55
Subtotal	<u>11,565.75</u>	<u>9,081.61</u>	<u>(2,484.14)</u>
<i>Crime Analysts</i>			
2011-12	<u>240.00</u>	<u>-</u>	<u>(240.00)</u>
Total	<u>11,805.75</u>	<u>9,081.61</u>	<u>(2,724.14)</u>

### Productive Hourly Rates

For FY 2001-02 through FY 2009-10, the county calculated average PHRs for the Deputy Sheriff classification to write incident reports and the Office Supervisor classification to review and edit incident reports. However, the county did not use a consistent methodology for calculating PHRs in all fiscal years. In FY 2010-11, the county claimed PHRs with

salaries, benefits, and indirect costs for the Deputy Sheriff to write incident reports and the Office Supervisor and Deputy Sergeant classifications to review and edit incident reports; and in FY 2011-12, the county claimed PHRs with salaries and benefits for the Deputy Sheriff classification to write incident reports and the Crime Analyst classification to review and edit incident reports.

During testing, we interviewed Sheriff's Office staff members responsible for performing the mandated activities. Based on our interviews, we found that the Office Supervisors and Deputy Sergeants, not Crime Analysts, reviewed and edited incident reports. Therefore, the PHR claimed for the Crime Analyst in FY 2011-12 to review and edit incident reports is ineligible for reimbursement.

We recalculated the PHRs for the Deputy Sheriff, Office Supervisor, and Deputy Sergeant classifications using the San Joaquin County Human Resources Bi-weekly Salary Grade Assignments for the audit period. We determined that the county overstated the claimed PHRs in FY 2010-11 and FY 2011-12. The county claimed overstated costs as a result of overstating PHRs and claiming an ineligible classification. We recalculated the allowable costs based on allowable PHRs and classifications.

The following table summarizes the claimed, allowable, and adjusted PHR for Deputy Sheriffs by fiscal year:

<u>Fiscal Year</u>	<u>Claimed PHR</u>	<u>Allowable PHR</u>	<u>Audit Adjustment</u>
2001-02	\$ 25.35	\$ 25.35	\$ -
2002-03	25.35	25.35	-
2003-04	25.35	25.35	-
2004-05	25.35	25.35	-
2005-06	28.63	28.63	-
2006-07	29.77	29.77	-
2007-08	32.19	32.19	-
2008-09	33.48	33.48	-
2009-10	34.10	34.10	-
2010-11	77.72	34.19	(43.53)
2011-12	45.66	34.19	(11.47)

The following table summarizes the claimed, allowable, and adjusted PHR for Office Supervisors by fiscal year:

<u>Fiscal Year</u>	<u>Claimed PHR</u>	<u>Allowable PHR</u>	<u>Audit Adjustment</u>
<b>2001-02</b>	<b>\$ 16.17</b>	<b>\$ 16.17</b>	<b>\$ -</b>
<b>2002-03</b>	<b>17.40</b>	<b>17.40</b>	<b>-</b>
<b>2003-04</b>	<b>17.82</b>	<b>17.82</b>	<b>-</b>
<b>2004-05</b>	<b>18.27</b>	<b>18.27</b>	<b>-</b>
<b>2005-06</b>	<b>18.80</b>	<b>18.80</b>	<b>-</b>
<b>2006-07</b>	<b>20.23</b>	<b>20.23</b>	<b>-</b>
<b>2007-08</b>	<b>20.83</b>	<b>20.83</b>	<b>-</b>
<b>2008-09</b>	<b>20.83</b>	<b>20.83</b>	<b>-</b>
<b>2009-10</b>	<b>21.55</b>	<b>21.55</b>	<b>-</b>
<b>2010-11</b>	<b>40.79</b>	<b>22.14</b>	<b>(18.65)</b>

The following table summarizes the claimed, allowable, and adjusted PHR for Crime Analysts in FY 2011-12:

<u>Fiscal Year</u>	<u>Claimed PHR</u>	<u>Allowable PHR</u>	<u>Audit Adjustment</u>
2011-12	\$ 36.27	\$ -	\$ (36.27)

The following table summarizes the claimed, allowable, and adjusted PHR for Deputy Sergeants in FY 2010-11 and FY 2011-12:

<u>Fiscal Year</u>	<u>Claimed PHR</u>	<u>Allowable PHR</u>	<u>Audit Adjustment</u>
2010-11	\$ 108.61	\$ 43.62	\$ (64.99)
2011-12	-	43.62	43.62

### **Benefit Rates**

For FY 2001-02 through FY 2009-10, the county claimed benefits for the Deputy Sheriff and Office Supervisor classifications. In FY 2010-11, the county claimed benefits for the Deputy Sheriff, Office Supervisor, and Deputy Sergeant classifications; and in FY 2011-12 it claimed benefits for the Deputy Sheriff and Crime Analyst classifications.

During testing, we interviewed Sheriff's Office staff members responsible for performing the mandated activities. Based on our interviews, we found that the Office Supervisors and Deputy Sergeants, not Crime Analysts, reviewed and edited incident reports. Therefore, the benefit costs claimed in FY 2011-12 for the Crime Analyst classification to review and edit incident reports is ineligible for reimbursement.

We recalculated the benefit rates for the Deputy Sheriff, Office Supervisor, and Deputy Sergeant classifications using the county's expenditure report information. We determined that the county misstated the claimed benefit rates in FY 2001-02 and FY 2005-06. The county claimed overstated costs as a result of misstating benefit rates and claiming an ineligible classification. We recalculated the allowable costs based on allowable benefit rates and classifications.

The following table summarizes the fiscal years that resulted in an audit adjustment:

<u>Fiscal Year</u>	<u>Claimed Benefit Rate</u>	<u>Allowable Benefit Rate</u>	<u>Audit Adjustment</u>
2001-02	53.20%	35.18%	(18.02)%
2005-06	50.97%	60.95%	9.98%

## Criteria

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

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

Section 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.D, “Domestic Violence Related Calls for Assistance,” of the parameters and guidelines states, in part:

The following activity, performed by city, county, and city and county law enforcement agencies, is eligible for reimbursement:

1. Support all domestic-violence related calls for assistance with a written incident report.
2. Review and edit the report.

Reimbursement is **not** required to interview parties, complete a booking sheet or restraining order, transport the victim to the hospital, book the perpetrator, or other related activities to enforce a crime and assist the victim.

In addition, reimbursement is **not** required to include the information in the incident report required by Penal Code section 13730 (c)(1)(2), based on the Commission decision denying reimbursement for that activity in *Domestic Violence Training and Incident Reporting* (CSM-96-362-01). Reimbursement for including the information in the incident report required by Penal Code section 13730 (c)(3) is not provided in these parameters and guidelines and may not be claimed under this program, but is addressed in *Domestic Violence Incident Reports II* (02-TC-18).

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

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

### Recommendation

The Crime Statistics Reports for the Department of Justice Program was suspended in the FY 2012-13 through FY 2022-23 Budget Acts. If the program becomes active again, we recommend that the county:

- Follow the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when claiming reimbursement for mandated costs;
- Claim costs based on the actual time increments required to perform the mandated activities;
- Claim costs based on the number of domestic violence related calls for assistance that are supported with a written report; and
- Calculate PHRs and benefit rates based on the employee classifications that perform the mandated activities using documentation for the corresponding fiscal year.

### County's Response

We agree with the audit finding and will follow all suggested recommendations for future program submissions if the program becomes active again in the future.

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

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JEFFERY M. WOLTKAMP, CPA  
**AUDITOR-CONTROLLER**  
SAN JOAQUIN COUNTY



ASSISTANT AUDITOR-CONTROLLER  
Tod Hill

CHIEF DEPUTIES  
Randipa Gauba – Accounting  
Janice McCutcheon, CPA – Internal Audit  
Lori Rolleri – Payroll  
Stanley Lawrence – Property Tax

May 10, 2023

Lisa Kurokawa  
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Office of State Controller Malia M. Cohen  
Division of Audits  
P. O. Box 942850  
Sacramento, CA 94250-5874  
[lkurokawa@sco.ca.gov](mailto:lkurokawa@sco.ca.gov)

Dear Ms. Kurokawa,

San Joaquin County is in receipt of the draft audit report for the legislatively mandated Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012. We agree with the audit finding and will follow all suggested recommendations for future program submissions if the program becomes active again in the future.

Sincerely,

*Jeffery M. Woltkamp*

Jeffery M. Woltkamp, CPA, CGMA  
Auditor-Controller

cc: Lisa Kearney, Audit Manager, Office of the State Controller Malia M. Cohen  
Jack Rahmey, Auditor, Office of the State Controller Malia M. Cohen  
Naseem Rehman, Director of Administrative Services, San Joaquin County Sheriff's Office



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