

CITY OF LONG BEACH

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 2019, through June 30, 2023



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

September 2025



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

September 2, 2025

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Mr. Kevin Riper, Director
Financial Management Department
City of Long Beach
411 West Ocean Boulevard
Long Beach, CA 90802

Dear Director Riper:

The State Controller's Office audited the costs claimed by the City of Long Beach (the city) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2019, through June 30, 2023.

The city claimed and was paid \$465,699 for costs of the mandated program. Our audit found that \$409,118 is allowable and \$56,581 is unallowable. The costs are unallowable because the city overstated salary and benefit costs, and related indirect costs.

Following issuance of this 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

KAT/am

.

Mr. Kevin Riper
September 2, 2025
Page 2 of 2

Copy: The Honorable Rex Richardson, Mayor
City of Long Beach
Shawna Stevens, Chief of Staff
City of Long Beach
Christian Cambridge, Financial Services Officer
City of Long Beach
Rebecca Bernstorff, Budget Manager
Financial Management Department
City of Long Beach
Geraldine Alejo, Revenue Management Officer
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Long Beach (the city) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2019, through June 30, 2023.

The city claimed and was paid \$465,699 for costs of the mandated program. Our audit found that \$409,118 is allowable and \$56,581 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, 2019, through June 30, 2023.

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 and 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 to determine what information was obtained, who obtained it, and how it was used. We determined which controls were significant to the audit objective, and the effect of the identified internal control weaknesses on the audit objective.
- We assessed the reliability of the data (payroll, revenue and expenditure records) generated from the city's information management system and the city's record management system, Central Square Records Enterprise, 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 uniform 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 Central Square Records Enterprise.
- We used simple random sampling to select the following statistical samples from the audited population of incident reports:
 - We sampled 140 of 1,998 incident reports for fiscal year (FY) 2019-20.
 - We sampled 139 of 1,924 incident reports for FY 2020-21.
 - We sampled 140 of 2,094 incident reports for FY 2021-22.
 - We sampled 140 of 2,107 incident reports for FY 2022-23.
- We determined whether the sampled incident reports included interviews with both parties involved in the domestic violence incident, and whether the officer considered the 17 factors listed in the parameters and guidelines to identify the primary aggressor. We identified the following errors:
 - Of the 140 sampled incident reports for FY 2019-20, 44 were partially reimbursable.
 - Of the 139 sampled incident reports for FY 2020-21, 50 were partially reimbursable and two were non-mandate-related.

- Of the 140 sampled incident reports for FY 2021-22, 47 were partially reimbursable and one was non-mandate-related.
- Of the 140 sampled incident reports for FY 2022-23, 58 were partially reimbursable and one was non-mandate-related.

Errors found were projected to the intended (total) population; see Finding 1.

- 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 classification to supporting information in the city's payroll system.
- We verified the indirect costs claimed by the city for the audit period. We found that the city had overstated the indirect cost rate claimed for FY 2022-23; see Finding 2.
- We traced the benefit rate calculations for the claimed employee classification to supporting information in the city's cost allocation plans.
- We verified that the city's claimed costs were not funded by any other sources.

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 \$465,699 for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program. Our audit found that \$409,118 is allowable and \$56,581 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 June 3, 2025. The city's representatives responded by letter dated June 12, 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 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

September 2, 2025

Schedule— Summary of Program Costs July 1, 2019, through June 30, 2023

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2019, through June 30, 2020</u>				
Direct costs:				
Salaries and benefits	\$ 79,681	\$ 73,034	\$ (6,647)	Finding 1
Indirect costs	27,460	25,169	(2,291)	Finding 1
Total direct and indirect costs	107,141	98,203	(8,938)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 107,141</u>	98,203	<u>\$ (8,938)</u>	
Less amount paid by the State ³		(107,141)		
Amount paid in excess of allowable costs claimed		<u>\$ (8,938)</u>		
<u>July 1, 2020, through June 30, 2021</u>				
Direct costs:				
Salaries and benefits	\$ 78,548	\$ 68,681	\$ (9,867)	Finding 1
Indirect costs	27,413	23,968	(3,445)	Finding 1
Total direct and indirect costs	105,961	92,649	(13,312)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 105,961</u>	92,649	<u>\$ (13,312)</u>	
Less amount paid by the State ³		(105,961)		
Amount paid in excess of allowable costs claimed		<u>\$ (13,312)</u>		
<u>July 1, 2021, through June 30, 2022</u>				
Direct costs:				
Salaries and benefits	\$ 88,391	\$ 79,158	\$ (9,233)	Finding 1
Indirect costs	31,464	28,178	(3,286)	Finding 1
Total direct and indirect costs	119,855	107,336	(12,519)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 119,855</u>	107,336	<u>\$ (12,519)</u>	
Less amount paid by the State ³		(119,855)		
Amount paid in excess of allowable costs claimed		\$ (12,519)		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹	Reference ¹
<u>July 1, 2022, through June 30, 2023</u>				
Direct costs:				
Salaries and benefits	\$ 95,965	\$ 84,010	\$ (11,955)	Finding 1
Indirect costs	36,777	26,920	(9,857)	Findings 1, 2
Total direct and indirect costs	132,742	110,930	(21,812)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 132,742</u>	110,930	<u>\$ (21,812)</u>	
Less amount paid by the State ³		(132,742)		
Amount paid in excess of allowable costs claimed		<u>\$ (21,812)</u>		
<u>Summary: July 1, 2019, through June 30, 2023</u>				
Direct costs:				
Salaries and benefits	\$ 342,585	\$ 304,883	\$ (37,702)	Finding 1
Indirect costs	123,114	104,235	(18,879)	Findings 1, 2
Total direct and indirect costs	465,699	409,118	(56,581)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 465,699</u>	409,118	<u>\$ (56,581)</u>	
Less amount paid by the State ³		(465,699)		
Amount paid in excess of allowable costs claimed		<u>\$ (56,581)</u>		

¹ See the Findings and Recommendations section.

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

³ Payment amount current as of July 28, 2025.

Findings and Recommendations

FINDING 1— Non-reimbursable costs

The city claimed non-reimbursable salaries and benefits totaling \$37,702. The related indirect costs total \$13,603, for a total finding of \$51,305.

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 559 incident reports (140 for FY 2019-20, 139 for FY 2020-21, 140 for FY 2021-22, and 140 for FY 2022-23). We reviewed the sample incident reports to determine whether the city performed the required mandated program activities.

We documented the results of our review of sample incident reports as follows:

- Allowable – 356 incident reports were fully reimbursable under the mandated program. These reports are reimbursable at 29 minutes (0.48 hours) per report.
- Partially reimbursable – 199 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 – Four incident reports were ineligible for reimbursement or were non-mandate-related. Non-mandate-related incidents were those that did not meet the definition of domestic violence as provided in PC section 13700; the incidents relate to no interviews documented or provided, verbal altercation, or false accusation.

During testing, we found that the city 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
	2019-20	2020-21	2021-22	2022-23	
Allowable incident reports	96	87	92	81	356
Partially reimbursable incident reports (only one party interviewed)	44	50	47	58	199
Unallowable incident reports	-	2	1	1	4
Total reports sampled	140	139	140	140	559

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

	Fiscal Year				Total
	2019-20	2020-21	2021-22	2022-23	
Allowable incident reports	96	87	92	81	356
Standard time allowance (hours)	× 0.48	× 0.48	× 0.48	× 0.48	
Subtotal [A]	46	42	44	39	
Partially reimbursable incident reports (only one party interviewed)	44	50	47	58	199
Allowable standard time allowance (hours)	× 0.34	× 0.34	× 0.34	× 0.34	
Subtotal [B]	15	17	16	20	
Total reimbursable hours for sampled reports [C] = [A] + [B]	61	59	60	59	
Statistical sample size	÷ 140	÷ 139	÷ 140	÷ 140	
Reimbursable hours per report	0.44	0.42	0.43	0.42	
Documented number of domestic violence incident reports	× 1,998	× 1,924	× 2,094	× 2,107	
Total reimbursable hours	879	808	900	885	
Hours per documented number of domestic violence incident reports	+ (959)	+ (924)	+ (1,005)	+ (1,011)	
Total unallowable hours	(80)	(116)	(105)	(126)	

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

	Fiscal Year				Total
	2019-20	2020-21	2021-22	2022-23	
Unallowable hours	(80)	(116)	(105)	(126)	
Claimed average PHR (salary only)	× \$ 49.60	× \$ 49.60	× \$ 51.08	× \$ 55.24	
Unallowable salaries [A]	(3,968)	(5,754)	(5,363)	(6,960)	
Claimed benefit rate [B]	× 67.51%	× 71.48%	× 72.16%	× 71.77%	
Related unallowable benefit costs [C] = [A] x [B]	(2,679)	(4,113)	(3,870)	(4,995)	
Total unallowable salaries and benefits [D] = [A] + [C]	(6,647)	(9,867)	(9,233)	(11,955)	(37,702)
Claimed indirect cost rate [E]	× 34.47%	× 34.91%	× 35.59%	× 38.32%	
Related indirect costs ¹ [F] = [D] x [E]	(2,291)	(3,445)	(3,286)	(4,581)	(13,603)
Audit adjustment [G] = [D] + [F]	\$ (8,938)	\$ (13,312)	\$ (12,519)	\$ (16,536)	\$ (51,305)

¹ Indirect costs were computed using 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, “Reimbursable Activities,” 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 for only those reports that document incidents meeting the definition of domestic violence 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 concurred with the audit finding.

FINDING 2— Overstated indirect cost rates

For the audit period, the city claimed indirect costs based on indirect cost rate proposals (ICRP) prepared for the police department. We found that the city overstated its indirect costs for FY 2022-23 by \$5,276. The costs were overstated because the city used the incorrect Cost Allocation Plans, and used costs incurred in the fiscal period of October through September instead of July through June.

During testing, we requested, and the city provided, expenditure reports and Cost Allocation Plans with the correct fiscal period of July through June for FY 2019-20 through FY 2022-23. We found that by using the incorrect fiscal period, the city overstated the indirect costs rate for FY 2022-23. We applied the error rate to allowable salaries and benefits to calculate the overstated indirect costs for FY 2022-23, a total finding of \$5,276. 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 claimed, allowable, and adjusted indirect cost rates:

<u>Fiscal Year</u>	<u>Claimed Indirect Cost Rate</u>	<u>Allowable Indirect Cost Rate</u>	<u>Audit Adjustment</u>
2022-23	38.32%	32.04%	(6.28)%

The following table summarizes the adjustment to the indirect costs:

	Fiscal Year	
	2022-23	Total
Allowable indirect cost rate	32.04%	
Claimed indirect cost rate	+ (38.32)%	
Error rate	(6.28)%	
Allowable salaries and benefits	× 84,010	
Audit adjustment	\$ (5,276)	\$ (5,276)

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, “Reimbursable Activities,” 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 V.B., “Indirect Costs,” of the parameters and guidelines states:

Indirect costs are defined as costs which are incurred for common or joint purpose, benefiting more than one program and are not directly assignable to a particular department of program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is reimbursable utilizing the procedure provided in the [Office of Management and Budget Circular] A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing a departmental Indirect Cost Rate Proposal (ICRP) for the department if an indirect cost in excess of 10% is claimed. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with [Office of Management and Budget Circular] A-87. An ICRP must be submitted with the claim when the indirect cost rate is in excess of 10%.

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;
- Ensure that the correct fiscal year costs are used to calculate indirect cost rates applicable to the corresponding fiscal year; and
- Ensure that the correct fiscal period of July through June is used to calculate indirect cost rates.

City's Response:

The city concurred with the audit finding.

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

June 12, 2025

Lisa Kurokawa, Chief
Compliance Audits Bureau, Division of Audits
State Controller's Office
Post Office Box 942850
Sacramento, California 94250

RE: State Mandated Cost Audit Program – Domestic Violence Arrest Policies and Standards Program

Dear Ms. Kurokawa:

Thank you for providing the City of Long Beach (City) with the draft findings for the State Controller's Office (SCO) audit on the Domestic Violence Arrest Policies and Standards Program (DVAPS). The City has reviewed the draft report and accepts the SCO's findings that certain reimbursement claims submitted for the audit period from July 1, 2019 through June 30, 2023, were overstated due to errors in case identification, time reporting increments, and indirect costs. Staff will carefully consider the issues raised by the SCO audit and will adjust the approach for future claims accordingly.

The City concurs with the SCO's finding that the City unintentionally overstated the number of cases and time increments claimed for the audit period. We are committed to ensuring the accuracy and integrity of all claims submitted for reimbursement and have taken corrective action to prevent similar errors in the future. The Police Department is implementing system improvements to align with the reporting requirements of the DVAPS. These improvements will allow the Department to identify incident reports based on their claim allowability. Specifically, the Department has updated its process to more accurately identify and track incidents eligible for reimbursement. This includes differentiating cases based on the appropriate time allowances: 29 minutes for incidents involving interviews of both parties, 20.5 minutes for interviews involving only one party, and excluding incidents that do not meet the mandated criteria. Additionally, the City concurs with the SCO's findings regarding the misalignment of fiscal periods used to calculate indirect costs which were based on the City's fiscal period October through September. Following the audit, the City of Long Beach modified its financial reports and uses the appropriate cost allocation plan information to align with the State's fiscal periods of July through June.

The City appreciates the information and recommendations provided by this audit. Thank you for this opportunity to submit our comments for the draft report. If you have any questions about this response, please do not hesitate to contact me at (562) 570-6427.

Sincerely,



for KEVIN RIPER
Director of Financial Management



CC: Wally Hebeish, Chief of Police, Long Beach Police Department
Julissa José-Murray, Chief Financial Officer, Long Beach Police Department
Leslie Bruce, Administrator, Long Beach Police Department
Jonathan Mendoza, Senior Accountant, Long Beach Police Department
Rebecca Bernstorff, Budget Bureau Manager, Financial Management Department
Geraldine Alejo, Revenue Management Officer, Financial Management Department



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