

SONOMA COUNTY

Audit Report

NOT GUILTY BY REASON OF INSANITY PROGRAM

Chapter 1114, Statutes of 1979,
and Chapter 650, Statutes of 1982

July 1, 2005, through June 30, 2008



JOHN CHIANG
California State Controller

February 2011



JOHN CHIANG
California State Controller

February 22, 2011

The Honorable Valerie Brown, Chairperson
Board of Supervisors, Sonoma County
575 Administration Drive, Room 101A
Santa Rosa, CA 95403

Dear Ms. Brown:

The State Controller's Office audited the costs claimed by Sonoma County for the legislatively mandated Not Guilty by Reason of Insanity Program (Chapter 1114, Statutes of 1979, and Chapter 650, Statutes of 1982) for the period of July 1, 2005, through June 30, 2008.

The county claimed \$609,436 for the mandated program. Our audit disclosed that \$504,250 is allowable and \$105,186 is unallowable. The costs are unallowable primarily because the county claimed unallowable salaries and benefits and related indirect costs, and overstated services and supplies costs. The State paid the county \$467,296. Allowable costs claimed exceed the amount paid by \$36,954.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at www.csm.ca.gov/docs/IRCForm.pdf.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: The Honorable Rodney A. Dole
Sonoma County Auditor-Controller
Shane Lewis, Accountant-Auditor, Sonoma County
Jeff Carosone, Principal Program Budget Analyst
Cor-Gen Unit, Department of Finance
Jay Lal, Manager, Division of Accounting
and Reporting, State Controller's Office

Contents

Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	1
Conclusion	2
Views of Responsible Official	2
Restricted Use	2
Schedule 1—Summary of Program Costs	3
Findings and Recommendations	5
Attachment—County’s Response to Draft Audit Report	

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Sonoma County for the legislatively mandated Not Guilty by Reason of Insanity Program (Chapter 1114, Statutes of 1979, and Chapter 650, Statutes of 1982) for the period of July 1, 2005, through June 30, 2008.

The county claimed \$609,436 for the mandated program. Our audit disclosed that \$504,250 is allowable and \$105,186 is unallowable. The costs are unallowable because the county claimed unsupported salaries and benefits and related indirect costs, and overstated services and supplies. The State paid the county \$467,296. The State will pay allowable costs claimed that exceed the amount paid, totaling \$36,954, contingent upon available appropriations.

Background

Penal Code sections 1026 and 1026.5 (added and amended by Chapter 1114, Statutes of 1979) require the District Attorney to bring petitions, in a court of competent jurisdiction on behalf of the State of California, to effect extensions of commitments in state hospitals for individuals who have been found not guilty by reason of insanity (NGI) and committed to said state institutions.

It also requires the District Attorney to review all NGI cases prior to the expiration of the defendant's maximum term of commitment, for a determination as to whether or not the petition for extended commitment should be filed.

On July 16, 1980 the Board of Control (now the Commission on State Mandates [CSM]) determined that Chapter 1114, Statutes of 1979, and Chapter 650, Statutes of 1982, imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on March 17, 1983, and last amended it on January 29, 2010. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Not Guilty by Reason of Insanity Program for the period of July 1, 2005, through June 30, 2008.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards

require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Sonoma County claimed \$609,436 for costs of the Not Guilty by Reason of Insanity Program. Our audit disclosed that \$504,250 is allowable and \$105,186 is unallowable.

For the fiscal year (FY) 2005-06 claim, the State paid the county \$268,337. Our audit disclosed that \$207,321 is allowable. The State will offset \$61,016 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2006-07 claim, the State paid the county \$198,959. Our audit disclosed that \$159,369 is allowable. The State will offset \$39,590 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2007-08 claim, the State made no payments to the county. Our audit disclosed that \$137,560 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

Views of Responsible Official

We issued a draft audit report on December 10, 2010. Betsy Howze, Accounting Manager, responded by e-mail dated January 5, 2011 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Sonoma 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 report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

February 22, 2011

**Schedule 1—
Summary of Program Costs
July 1, 2005, through June 30, 2008**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries and benefits	\$ 46,321	\$ 39,324	\$ (6,997)	Finding 1
Services and supplies	206,359	154,571	(51,788)	Finding 2
Total direct costs	252,680	193,895	(58,785)	
Indirect costs	16,204	13,426	(2,778)	Finding 1
Total direct and indirect costs	268,884	207,321	(61,563)	
Less calculation/rounding adjustments	(547)	—	547	
Total program costs	<u>\$ 268,337</u>	207,321	<u>\$ (61,016)</u>	
Less amount paid by the State		(268,337)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (61,016)</u>		
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Salaries and benefits	\$ 43,356	\$ 43,356	\$ —	
Services and supplies	146,893	107,304	(39,589)	Finding 2
Total direct costs	190,249	150,660	(39,589)	
Indirect costs	8,709	8,709	—	
Total direct and indirect costs	198,958	159,369	(39,589)	
Less calculation/rounding adjustments	1	—	(1)	
Total program costs	<u>\$ 198,959</u>	159,369	<u>\$ (39,590)</u>	
Less amount paid by the State		(198,959)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (39,590)</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Salaries and benefits	\$ 81,567	\$ 81,567	\$ —	
Services and supplies	30,317	25,734	(4,583)	Finding 2
Travel and training	5,279	5,279	—	
Total direct costs	117,163	112,580	(4,583)	
Indirect costs	24,980	24,980	—	
Total direct and indirect costs	142,143	137,560	(4,583)	
Less calculation/rounding adjustments	(3)	—	3	
Total program costs	<u>\$ 142,140</u>	137,560	<u>\$ (4,580)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 137,560</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 2005, through June 30, 2008</u>				
Direct costs:				
Salaries and benefits	\$ 171,244	\$ 164,247	\$ (6,997)	Finding 1
Services and supplies	383,569	287,609	(95,960)	Finding 2
Travel and training	5,279	5,279	—	
Total direct costs	560,092	457,135	(102,957)	
Indirect costs	49,893	47,115	(2,778)	Finding 1
Total direct and indirect costs	609,985	504,250	(105,735)	
Less calculation/rounding adjustments	(549)	—	549	
Total program costs	<u>\$ 609,436</u>	504,250	<u>\$ (105,186)</u>	
Less amount paid by the State		<u>(467,296)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 36,954</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overstated salaries, benefits, and related indirect costs

The county claimed \$171,244 in salaries and benefits for the audit period. We determined that \$164,247 is allowable and \$6,997 is unallowable. The unallowable costs occurred because the county overstated the amount of time spent by Sheriff's Department deputies transporting not guilty by reason of insanity (NGI) defendants (\$6,052) and overstated employee productive hourly rates (\$945). The related unallowable indirect costs totaled \$2,778.

The table below summarizes the claimed, allowable, and unallowable costs by fiscal year:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Allowable salaries and benefits	\$ 39,324	\$ 43,356	\$ 81,567	\$ 164,247
Claimed salaries and benefits	(46,321)	(43,356)	(81,567)	(171,244)
Adjustment, salaries and benefits	(6,997)	—	—	(6,997)
Related indirect costs	(2,778)	—	—	(2,778)
Total audit adjustment	\$ (9,775)	\$ —	\$ —	\$ (9,775)

Overstated Hours Transporting Defendants

For FY 2005-06, the Sheriff's Department overstated costs totaling \$6,482 for time spent transporting NGI defendants. Costs were overstated because the department claimed costs that were not supported (\$428), claimed costs under the NGI program for transportation of defendants who were the subject of other mandated programs (\$1,458), and claimed total transportation time for each defendant whenever multiple NGI defendants were being transported at the same time and in the same vehicle (\$4,596).

The county claimed 341.2 hours for time spent transporting NGI defendants during FY 2005-06. We determined that 247.4 hours were allowable and 93.6 hours were unallowable. The unallowable hours were made up of net unsupported time (6 hours), time spent transporting other mandate-related defendants (21.1 hours), and excess time claimed transporting multiple NGI defendants in the same vehicle and at the same time.

The county provided a spreadsheet during the course of the audit that supported 335 hours spent transporting defendants. After reviewing this spreadsheet, we noted that it included 22.7 hours for the transportation of two defendants who were not included in the county's claim, 5.6 hours that were underclaimed, and 34.5 hours that were overclaimed for the transportation of NGI defendants. County representatives stated that they did not know what documentation was used to support the number of hours included in the county's claim for transportation costs.

During our review of the county's documentation, we noted that whenever multiple defendants were being transported on a single trip, total trip time was claimed for all defendants who were in the vehicle. For example, if two defendants were transported together, the costs of the entire trip were claimed twice. In some cases, the other defendants were subject to another mandated program. Accordingly, the costs claimed for these defendants were unallowable under the NGI program and should be included in the appropriate mandated cost claims. We determined that 21.1 hours were claimed for defendants subject to another mandate program.

In other instances, we noted that two to four NGI defendants were being transported at the same time and in the same vehicle. While the county incurred costs for one trip, the costs of the entire trip were claimed for each defendant in the vehicle. In other words, if the trip took one hour and four NGI defendants were in the vehicle, four hours were included in the county's mandate claim instead of the actual one hour trip time. For this issue, we determined that 67 hours were claimed in excess of the time actually spent transporting these defendants.

Overstated Productive Hourly Rates

For FY 2005-06, the Sheriff's Department overstated costs totaling \$515 by overstating the productive hourly rate of Sheriff's Department deputies. We determined that the productive hourly rate was overstated by \$2.08 because the county multiplied the median salary rate by 2,080 total working hours and then divided the resulting total by 1,746 productive hours. However, the county has not yet provided any support for its calculation of 1,746 productive hours for this employee classification during FY 2005-06. Therefore, we recalculated the allowable productive hour rate by using the 1,800 productive hours allowable per the SCO's claiming instructions.

The program's parameters and guidelines (section VI.A.1—Employee Salaries and Benefits) require the claimant to “identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.”

The parameters and guidelines (section V—Reimbursable Costs) state that 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, such as employee time records or time logs, sign-in sheets, invoices, and receipts.

The SCO's Claiming Instructions state that a local agency may use one of the following methods to compute productive hourly rates: actual annual productive hours for each employee, the weighted-average annual productive hours for each job title, or 1,800 annual productive hours for all employees. If the claimant uses actual annual productive hours or weighted-average annual productive hours for each job title, the claimant must maintain documentation of how these hours were computed.

Recommendation

We recommend that the county establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County's Response

The County concurs with the finding and will ensure that future claims include all eligible costs, are based on actual costs and are fully supported.

**FINDING 2—
Overstated services
and supplies costs**

The county claimed \$383,569 for services and supplies for the audit period (\$319,885 for defendant custody costs, \$50,234 for expert witness fees, and \$13,450 for defendant transportation costs). We determined that \$287,609 is allowable and \$95,960 is unallowable. The unallowable costs occurred because the county overstated defendant custody costs by \$79,241 due to the use of overstated daily jail rates (DJRs), claimed duplicated and unallowable expert witness costs in the amount of \$17,321, and understated transportation costs in the net amount of \$652.

The following table summarizes the audit adjustment by fiscal year:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Allowable costs	\$ 154,571	\$ 107,304	\$ 25,734	\$ 287,609
Claimed costs	(206,359)	(146,893)	(30,317)	(383,569)
Audit adjustment	<u>\$ (51,788)</u>	<u>\$ (39,589)</u>	<u>\$ (4,583)</u>	<u>\$ (95,960)</u>

The following table summarizes the audit adjustment by type of cost and fiscal year:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Defendant Custody:				
Allowable custody costs	\$ 141,056	\$ 79,645	\$ 19,943	\$ 240,644
Claimed custody costs	(194,569)	(102,060)	(23,256)	(319,885)
Subtotal	<u>(53,513)</u>	<u>(22,415)</u>	<u>(3,313)</u>	<u>(79,241)</u>
Transportation:				
Allowable transportation	10,177	1,834	2,091	14,102
Claimed transportation	(8,452)	(2,437)	(2,561)	(13,450)
Subtotal	<u>1,725</u>	<u>(603)</u>	<u>(470)</u>	<u>652</u>
Expert Witness Fees:				
Allowable expert services	3,338	25,825	3,700	32,863
Claimed expert services	(3,338)	(42,396)	(4,500)	(50,234)
Subtotal	<u>—</u>	<u>(16,571)</u>	<u>(800)</u>	<u>(17,371)</u>
Total audit adjustment	<u>\$ (51,788)</u>	<u>\$ (39,589)</u>	<u>\$ (4,583)</u>	<u>\$ (95,960)</u>

Defendant Custody Costs

The county claimed \$319,885 for defendant custody costs for the audit period (\$310,916 by the Sheriff's Department and \$8,969 by the District Attorney's Office). We determined that \$240,644 is allowable and \$79,241 is unallowable. The unallowable costs occurred because the county overstated the DJRs for each year of the audit period and claimed duplicate costs.

The table below summarizes the audit adjustment for defendant custody costs:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Allowable custody	\$ 141,056	\$ 79,645	\$ 19,943	\$ 240,644
Claimed custody	(194,569)	(102,060)	(23,256)	(319,885)
Audit adjustment	<u>\$ (53,513)</u>	<u>\$ (22,415)</u>	<u>\$ (3,313)</u>	<u>\$ (79,241)</u>

Duplicate Costs

The District Attorney's Office claimed custody costs of \$8,969 for one NGI defendant during FY 2006-07 that were already included in the county's claim as allowable costs incurred by the Sheriff's Department. Therefore, the costs claimed by the District Attorney's Office are unallowable.

Daily Jail Rates

The Sheriff's Department claimed \$310,916 for custody costs related to NGI defendants during the audit period. We determined that \$240,644 is allowable and \$70,272 is unallowable. The unallowable costs occurred because daily jail rates were overstated for each year of the audit period.

The table below summarizes the audit adjustment based on adjustments made to the daily jail rates:

	Fiscal Year		
	2005-06	2006-07	2007-08
Allowable DJR	\$ 115.62	\$ 116.27	\$ 118.71
Claimed DJR	(159.48)	(135.90)	(138.43)
Rate variance	\$ (43.86)	\$ (19.63)	\$ (19.72)
Custody days	× 1,220	× 685	× 168
Rate adjustment	(53,509)	(13,446)	(3,313)
Claim rounding error	(4)	—	—
Audit adjustment	<u>\$ (53,513)</u>	<u>\$ (13,446)</u>	<u>\$ (3,313)</u>

The county initially claimed DJRs of \$159.48 for FY 2005-06, \$135.90 for FY 2006-07, and \$138.43 for FY 2007-08. The uncapped rates reported to Department of Corrections and Rehabilitation (CDCR) are \$159.48 for FY 2005-06, \$135.56 for FY 2006-07, and \$135.90 for FY 2007-08. For mandated cost claims, the claimants should claim DJRs based on actual costs.

During the course of the audit, the Sheriff's Department provided actual cost documentation. We applied the actual cost, average daily population, and actual total population per facility to compute the daily jail rates to determine allowable custody costs for FY 2005-06 through FY 2007-08. These rates are also supported as the Corrected Daily Jail Rates for FY 2005-06 through FY 2007-08 on the CDCR schedules titled "Prior Rate Estimate Adjustment" (schedules 2007/08A, 2008/09A, and 2009/10A). These schedules document the daily jail rates based on actual total allowed costs divided by total actual inmate days.

Transportation Costs

The county claimed \$13,450 for transportation costs for the audit period (\$12,454 by the Sheriff's Department and \$996 by the District Attorney's Office). We determined that \$14,102 is allowable and that costs were understated by the net amount of \$652 (overstated by \$996 and understated by \$1,648).

We determined that \$996 was overstated because the county claimed duplicate costs for the District Attorney's Office. Costs were understated in the net amount of \$1,648 for the audit period because the Sheriff's Department overstated mileage costs by the net amount of \$765 for internal transportation and understated the costs incurred for external transportation of defendants by the net amount of \$2,413.

The table below summarizes the audit adjustment for transportation costs:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Allowable costs	\$ 10,177	\$ 1,834	\$ 2,091	\$ 14,102
Claimed costs	(8,452)	(2,437)	(2,561)	(13,450)
Audit adjustment	\$ 1,725	\$ (603)	\$ (470)	\$ 652

Duplicate Costs

The District Attorney's Office claimed transportation costs of \$996 for one NGI defendant during FY 2006-07 that were already included in the county's claim as allowable costs incurred by the Sheriff's Department. Therefore, the costs claimed by the District Attorney's Office are unallowable.

Transportation Provided by the Sheriff's Department

The county claimed mileage costs in the amount of \$3,918 for transportation provided by the Sheriff's Department for FY 2005-06. We determined that \$3,153 is allowable and \$765 is unallowable. The unallowable costs occurred because costs were claimed for transporting defendants that were subject to another mandated program (\$184), claimed the total cost of trips for each defendant when multiple NGI defendants were being transported together (\$764), and did not claim any mileage costs for two NGI defendants (\$183).

The table below summarizes the audit adjustment for internal transportation costs:

	Fiscal Year 2005-06
Allowable costs	\$ 3,153
Claimed costs	<u>(3,918)</u>
Audit adjustment	<u>\$ (765)</u>

Transportation Provided by an External Transportation Company

The county's claims included costs incurred by the Sheriff's Department totaling \$8,536 during the audit period for using an external transportation company to transport defendants. We determined that the county understated costs by the net amount of \$2,413, as noted in the table below. For FY 2005-06, the county understated \$2,490 for transporting two NGI defendants. For FY 2006-07, the county understated costs claimed in the net amount of \$393. The understatement occurred because two invoices totaling \$890 for transporting one NGI defendant were not claimed and \$497 claimed for transporting another NGI defendant was not supported. For FY 2007-08, the county claimed \$470 that was not supported for transporting an NGI defendant.

The table below summarizes the audit adjustment for external transportation costs:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Allowable costs	\$ 7,024	\$ 1,834	\$ 2,091	\$ 10,949
Claimed costs	<u>(4,534)</u>	<u>(1,441)</u>	<u>(2,561)</u>	<u>(8,536)</u>
Audit adjustment	<u>\$ 2,490</u>	<u>\$ 393</u>	<u>\$ (470)</u>	<u>\$ 2,413</u>

Expert Witness Fees

The county claimed \$50,234 during the audit period for expert witness fees incurred by the Public Defender's Department. We determined that \$32,863 is allowable and \$17,371 is unallowable. The unallowable costs occurred because the county claimed duplicate costs and costs that are not reimbursable under the mandated program.

For FY 2006-07, the department claimed \$42,396 in expert witness costs. We determined that \$16,571 is unallowable. The unallowable costs occurred because the county claimed duplicate costs totaling \$16,250 for one NGI defendant and claimed unallowable costs of \$321 for court transcriptions.

For FY 2007-08, the department claimed duplicate costs of \$800 for one NGI defendant. The invoice supporting the cost was dated June 29, 2007, and paid by the county in July of 2008. However, the costs were already included in the county's NGI claim for FY 2006-07.

The table below summarizes the audit adjustment for unallowable services and supplies costs:

	Fiscal Year			Total
	2005-06	2006-07	2007-08	
Allowable costs	\$ 3,338	\$ 25,825	\$ 3,700	\$ 32,863
Claimed costs	<u>(3,338)</u>	<u>(42,396)</u>	<u>(4,500)</u>	<u>(50,234)</u>
Audit adjustment	<u>\$ —</u>	<u>\$ (16,571)</u>	<u>\$ (800)</u>	<u>\$ (17,371)</u>

The parameters and guidelines (section V.B.4–Reimbursable Costs–Reimbursable Activities) states that reimbursable costs include “costs related to care and custody of defendant for extended commitment proceedings not reimbursed by other State funds.”

The parameters and guidelines (section VI.A.2–Services, Equipment and Supplies) state that “Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of the materials or equipment consumed specifically for the purpose of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, specifically applied.”

The parameters and guidelines (section V–Reimbursable Costs) state that 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, such as employee time records or time logs, sign-in sheets, invoices, and receipts.

Recommendation

We recommend that the county establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

County’s Response

The County concurs with the finding and will ensure that future claims include all eligible costs, are based on actual costs and are fully supported.

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

RODNEY A. DOLE
AUDITOR-CONTROLLER
TREASURER -TAX COLLECTOR



DONNA M. DUNK
ASSISTANT
AUDITOR-CONTROLLER

ROBERT BOITANO
ASSISTANT
TREASURER

PAM JOHNSTON
ASSISTANT
TAX COLLECTOR-AUDITOR

December 10, 2010

Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

RE: Not Guilty By Reason of Insanity (NGI) Program
July 1, 2005, through June 30, 2008

The County of Sonoma has reviewed the Draft Audit Report dated December 10, 2010. The findings and management responses are as follows:

Finding 1:

Overstated salaries & benefits and related indirect costs.

Management Response:


The County concurs with the finding and will ensure that future claims include all eligible costs, are based on actual costs and are fully supported.

Finding 2:

Overstated services and supplies costs.

Management Response:

The County concurs with the finding and will ensure that future claims include all eligible costs, are based on actual costs and are fully supported.



Betsy Howze
Accounting Manager
County of Sonoma

**State Controller's Office
Division of Audits
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Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>