

# **CITY OF RIALTO**

## **Audit Report**

### **INTERAGENCY CHILD ABUSE AND NEGLECT INVESTIGATION REPORTS PROGRAM**

Penal Code sections 11165.9, 11166, 11166.2, 11166.9, 11168  
(formerly 11161.7), 11169, 11170, and 11174.34  
(formerly 11166.9) as added and/or amended by various  
legislation

*July 1, 1999, through June 30, 2012*



**BETTY T. YEE**  
California State Controller

March 2019



**BETTY T. YEE**  
**California State Controller**

March 5, 2019

The Honorable Deborah Robertson, Mayor  
City of Rialto  
150 South Palm Avenue  
Rialto, CA 92375

Dear Ms. Robertson:

The State Controller's Office (SCO) audited the costs claimed by the City of Rialto for the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period of July 1, 1999, through June 30, 2012.

The city claimed \$996,998 for the mandated program. Our audit found that \$292,512 is allowable (\$294,204 less a \$1,692 penalty for filing a late claim) and \$704,486 is unallowable because the city claimed estimated and overstated costs, claimed unallowable activities, overstated the number of Suspected Child Abuse Reports cross-reported and investigated, overstated the number of Child Abuse Investigation Report Forms prepared and submitted to the California Department of Justice, and overstated the indirect cost rates and related indirect costs. The State made no payments to the city. The State will pay \$292,512, contingent upon available appropriations. 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.

This final audit report contains an adjustment to costs claimed by the city. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, *California Code of Regulations*, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. You may obtain IRC information on the Commission's website at [www.csm.ca.gov/forms/IRCFrm.pdf](http://www.csm.ca.gov/forms/IRCFrm.pdf).

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

Sincerely,

*Original signed by*

JIM L. SPANO, CPA  
Chief, Division of Audits

JLS/as

cc: Jessica Brown, Director of Finance  
City of Rialto  
William Wilson, Captain  
Administrative Support Services Bureau  
Rialto Police Department  
Jennifer Krutak, Crime Analyst  
Crime Analysis Unit  
Rialto Police Department  
Chris Hill, Principal Program Budget Analyst  
Local Government Unit  
California Department of Finance  
Steven Pavlov, Finance Budget Analyst  
Local Government Unit  
California Department of Finance  
Anita Dagan, Manager  
Local Government Programs and Services Division  
State Controller's Office

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Rialto for the legislatively mandated Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program for the period of July 1, 1999, through June 30, 2012.

The city claimed \$996,998 for the mandated program. Our audit found that \$292,512 is allowable (\$294,204 less a \$1,692 penalty for filing a late claim) and \$704,486 is unallowable because the city claimed estimated and overstated costs, claimed unallowable activities, overstated the number of Suspected Child Abuse Reports (SCARs) cross-reported and investigated, overstated the number of Child Abuse Investigation Report Forms (SS 8583 forms) prepared and submitted to the California Department of Justice (DOJ), and overstated the indirect cost rates and related indirect costs. The State made no payments to the city. The State will pay \$292,512, contingent upon available appropriations.

## Background

Various statutory provisions; Title 11, *California Code of Regulations*, section 903; and the SS 8583 form require cities and counties to perform specific duties for reporting child abuse to the State, as well as record-keeping and notification activities that were not required by prior law, thus mandating a new program or higher level of service.

Penal Code (PC) sections 11165.9, 11166, 11166.2, 11166.9, 11168 (formerly 11161.7), 11169, 11170, and 11174.34 (formerly 11166.9) were added and/or amended by various legislation:

- Statutes of 1977, Chapter 958;
- Statutes of 1980, Chapter 1071;
- Statutes of 1981, Chapter 435;
- Statutes of 1982, Chapters 162 and 905;
- Statutes of 1984, Chapters 1423 and 1613;
- Statutes of 1985, Chapter 1598;
- Statutes of 1986, Chapters 1289 and 1496;
- Statutes of 1987, Chapters 82, 531, and 1459;
- Statutes of 1988, Chapters 269, 1497, and 1580;
- Statutes of 1989, Chapter 153;
- Statutes of 1990, Chapters 650, 1330, 1363, and 1603;
- Statutes of 1992, Chapters 163, 459, and 1338;
- Statutes of 1993, Chapters 219 and 510;
- Statutes of 1996, Chapters 1080 and 1081;
- Statutes of 1997, Chapters 842, 843, and 844;
- Statutes of 1999, Chapters 475 and 1012; and
- Statutes of 2000, Chapter 916.

The ICAN Investigation Reports Program addresses statutory amendments to California's mandatory child abuse reporting laws. A child abuse reporting law was first added to the Penal Code in 1963, and initially required medical professionals to report suspected child abuse to local law enforcement or child welfare authorities. The law was regularly expanded to include more professions required to report suspected child abuse (now termed "mandated reporters"), and in 1980, California reenacted and amended the law, entitling it the "Child Abuse and Neglect Reporting Act." As part of this program, the DOJ maintains the Child Abuse Centralized Index (CACI), which has tracked reports of child abuse statewide since 1965. A number of changes to the law have occurred, including a reenactment in 1980 and substantive amendments in 1997 and 2000.

The Act, as amended, provides for reporting of suspected child abuse or neglect by certain individuals, identified by their profession as having frequent contact with children. The Act provides rules and procedures for local agencies, including law enforcement, that receive such reports. The Act provides for cross-reporting among law enforcement and other child protective agencies, and to licensing agencies and District Attorney's (DA) offices. The Act requires reporting to the DOJ when a report of suspected child abuse is "not unfounded." The Act requires an active investigation before a report can be forwarded to the DOJ. As of January 1, 2012, the Act no longer requires law enforcement agencies to report to the DOJ, and now requires reporting only of "substantiated" reports by other agencies. The Act imposes additional cross-reporting and recordkeeping duties in the event of a child's death from abuse or neglect. The Act requires agencies and the DOJ to keep records of investigations for a minimum of 10 years, and to notify suspected child abusers that they have been listed in the CACI. The Act imposes certain due process protections owed to persons listed in the CACI, and provides certain other situations in which a person would be notified of his or her listing in the CACI.

On December 19, 2007, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code (GC) section 17514. The Commission approved the test claim for the reimbursable activities described in the program's parameters and guidelines, section IV, performed by city and county police or sheriff's departments, county welfare departments, county probation departments designated by the county to receive mandated reports, DAs' offices, and county licensing agencies. The Commission outlined reimbursable activities relating to the following categories:

- Distributing the SCAR form;
- Reporting between local departments;
- Reporting to the DOJ;
- Providing notifications following reports to the CACI;
- Retaining records; and
- Complying with due process procedures offered to persons listed in the CACI.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on December 6, 2013. In compliance with GC section 17558, the SCO issues claiming instructions to assist local agencies in claiming mandated program reimbursable costs.

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

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated ICAN Investigation Reports Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was July 1, 1999, through June 30, 2012.

To achieve our audit objective, we:

- Reviewed the annual mandated cost claims filed by the city for the audit period and identified the material cost components of each claim to determine whether there were any errors or any unusual or unexpected variances from year to year. Reviewed the activities claimed to determine whether they adhered to the SCO's claiming instructions and the program's parameters and guidelines;
- Completed an internal control questionnaire by interviewing key city staff, and discussed the claim preparation process with city staff to determine what information was obtained, who obtained it, and how it was used;
- Interviewed city staff to determine which employee classifications were involved in performing the reimbursable activities;
- Interviewed city staff to determine allowable average time increments (ATIs) for specific reimbursable activities (see Findings 1, 2, and 3);
- Reviewed and analyzed the SCAR data compiled by the Rialto Police Department's subject matter expert to determine the total eligible number of SCARs cross-reported to Child Protective Services (CPS) and the DA's office for each fiscal year of the audit period that were allowable for reimbursement by excluding the SCARs that were other agency-generated and cases that were non-mandate-related. We calculated the number of law enforcement agency (LEA)-generated SCARs using data from fiscal year (FY) 2003-04, FY 2007-08, and FY 2010-11. We used these three fiscal years to calculate a weighted average percentage of LEA-generated SCARs. Consistent with the American Institute of Certified Public Accountants' (AICPA) Audit Sampling Guide, we projected the results by applying the weighted average percentage of 50.40% to the total number of mandate-related SCARs to determine the total allowable number of LEA-generated SCARs for all fiscal years (FY 1999-2000 through FY 2011-12) that were cross-reported to CPS and the DA's office (see Finding 1);
- Reviewed and analyzed the SCAR data compiled by the Rialto Police Department's subject matter expert to determine the eligible number of SCARs investigated that were allowable for reimbursement in each

fiscal year of the audit period, by excluding the SCARs that were LEA-generated and cases that were non-mandate-related. We calculated the number of other agency-generated SCARs using data from FY 2003-04, FY 2007-08, and FY 2010-11. We used these three fiscal years to calculate a weighted average percentage of other agency-generated SCARs. Consistent with the AICPA Audit Sampling Guide, we projected the results by applying weighted average percentages (24.00% for fully-investigated SCARs and 25.60% for partially-investigated SCARs) to the total number of mandate-related SCARs to determine the total allowable number of other agency-generated SCARs for all fiscal years in the audit period (see Finding 2);

- Reviewed and analyzed the SCAR data compiled by the Rialto Police Department's subject matter expert to determine the total eligible number of SS 8583 forms prepared and sent to the DOJ for each fiscal year of the audit period that were allowable for reimbursement, by excluding the SCAR cases that were determined to be unfounded, cases that were only partially investigated, and non-mandate-related cases. We calculated the number of LEA-generated and other agency-generated SCAR cases that were determined to be substantiated or inconclusive, in which a SS 8583 form was prepared and sent to the DOJ using data from FY 2003-04, FY 2007-08, and FY 2010-11. We used the data from these three years to calculate an average percentage of LEA-generated (79.37%) and other agency-generated (76.67%) SCARs that were determined to be substantiated or inconclusive. Consistent with the AICPA Audit Sampling Guide, we projected the results by applying these weighted average percentages to the total allowable number of LEA-generated and other agency-generated SCARs for FY 1999-00 through FY 2011-12 to determine the allowable number of LEA-generated and other agency-generated SS 8583 forms that were prepared and forwarded to the DOJ (see Finding 3);
- Traced productive hourly rate (PHR) calculations to supporting documentation for each classification claimed. For fiscal years in which the department did not claim costs, we calculated an allowable PHR using the supporting documentation that was provided;
- Reviewed and analyzed the benefit rates claimed for each fiscal year. We recomputed the benefit rates and verified that they were properly supported;
- Traced the indirect costs rates claimed to supporting documentation, and determined that the indirect cost rates were improperly computed for all fiscal years of the audit period excluding FY 1999-2000. We recomputed the claimed indirect cost rates, as the city had included salaries and benefits costs for 16 classifications that were not 100% indirect in its indirect cost rate proposals (ICRPs) (see Finding 4); and
- Verified that costs claimed were not funded by another source, based on discussions with the Rialto Police Department's Finance Director.

GC sections 12410, 17558.5, and 17561 provide the legal authority to conduct this audit. 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.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the city's financial statements.

## **Conclusion**

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We found that the city did not claim costs that were funded by another source; however, it did claim unsupported and ineligible costs as quantified in the accompanying Schedule and described in the Findings and Recommendations section of this report.

For the audit period, the City of Rialto claimed \$996,998 for costs of the legislatively mandated ICAN Investigation Reports Program. Our audit found that \$292,512 is allowable (\$294,204 less a \$1,692 penalty for filing a late claim) and \$704,486 is unallowable. The State made no payments to the city. The State will pay \$292,512, contingent upon available appropriations.

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 ICAN Investigation Reports Program.

## **Views of Responsible Officials**

We issued a draft audit report on January 22, 2019. Jessica Brown, Director of Finance, responded by letter dated February 4, 2019 (Attachment), disagreeing with the audit results. This final audit report includes the city's response.

## **Restricted Use**

This audit report is solely for the information and use of the City of Rialto, 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.

*Original signed by*

JIM L. SPANO, CPA  
Chief, Division of Audits

March 5, 2019

# Schedule—

## Summary of Program Costs

### July 1, 1999, through June 30, 2012

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs – salaries and benefits:				
Policies and procedures	\$ 365	\$ 365	\$ -	
Training	631	631	-	
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	2,992	932	(2,060)	Finding 1
Reporting to DOJ				
Complete an investigation	22,749	7,638	(15,111)	Finding 2
Prepare and submit reports to DOJ	11,747	2,257	(9,490)	Finding 3
Total direct costs	38,484	11,823	(26,661)	
Indirect costs	16,591	5,098	(11,493)	Finding 4
Subtotal	55,075	16,921	(38,154)	
Less late filing penalty <sup>2</sup>	-	(1,692)	(1,692)	
Total program costs	<u>\$ 55,075</u>	<u>15,229</u>	<u>\$ (39,846)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 15,229</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 3,088	\$ 958	\$ (2,130)	Finding 1
Reporting to DOJ				
Complete an investigation	23,480	7,949	(15,531)	Finding 2
Prepare and submit reports to DOJ	12,157	2,314	(9,843)	Finding 3
Total direct costs	38,725	11,221	(27,504)	
Indirect costs	18,892	5,151	(13,741)	Finding 4
Total program costs	<u>\$ 57,617</u>	<u>16,372</u>	<u>\$ (41,245)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 16,372</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 3,275	\$ 1,021	\$ (2,254)	Finding 1
Reporting to DOJ				
Complete an investigation	25,241	8,596	(16,645)	Finding 2
Prepare and submit reports to DOJ	12,975	2,481	(10,494)	Finding 3
Total direct costs	41,491	12,098	(29,393)	
Indirect costs	21,512	5,953	(15,559)	Finding 4
Total program costs	<u>\$ 63,003</u>	<u>18,051</u>	<u>\$ (44,952)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 18,051</u>		

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 2,658	\$ 836	\$ (1,822)	Finding 1
Reporting to DOJ				
Complete an investigation	20,875	6,934	(13,941)	Finding 2
Prepare and submit reports to DOJ	10,169	2,018	(8,151)	Finding 3
Total direct costs	33,702	9,788	(23,914)	
Indirect costs	17,241	4,623	(12,618)	Finding 4
Total program costs	<u>\$ 50,943</u>	14,411	<u>\$ (36,532)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 14,411</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,033	\$ 1,283	\$ (2,750)	Finding 1
Reporting to DOJ				
Complete an investigation	30,214	10,339	(19,875)	Finding 2
Prepare and submit reports to DOJ	16,110	3,070	(13,040)	Finding 3
Total direct costs	50,357	14,692	(35,665)	
Indirect costs	29,165	7,937	(21,228)	Finding 4
Total program costs	<u>\$ 79,522</u>	22,629	<u>\$ (56,893)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 22,629</u>		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 5,053	\$ 1,607	\$ (3,446)	Finding 1
Reporting to DOJ				
Complete an investigation	38,090	12,914	(25,176)	Finding 2
Prepare and submit reports to DOJ	20,274	3,841	(16,433)	Finding 3
Total direct costs	63,417	18,362	(45,055)	
Indirect costs	34,240	9,304	(24,936)	Finding 4
Total program costs	<u>\$ 97,657</u>	27,666	<u>\$ (69,991)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 27,666</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,890	\$ 1,537	\$ (3,353)	Finding 1
Reporting to DOJ				
Complete an investigation	37,131	12,553	(24,578)	Finding 2
Prepare and submit reports to DOJ	19,367	3,703	(15,664)	Finding 3
Total direct costs	61,388	17,793	(43,595)	
Indirect costs	36,417	10,160	(26,257)	Finding 4
Total program costs	<u>\$ 97,805</u>	27,953	<u>\$ (69,852)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 27,953</u>		

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,581	\$ 1,419	\$ (3,162)	Finding 1
Reporting to DOJ				
Complete an investigation	33,845	11,531	(22,314)	Finding 2
Prepare and submit reports to DOJ	18,121	3,391	(14,730)	Finding 3
Total direct costs	56,547	16,341	(40,206)	
Indirect costs	32,649	8,903	(23,746)	Finding 4
Total program costs	<u>\$ 89,196</u>	<u>25,244</u>	<u>\$ (63,952)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 25,244</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 2,941	\$ 919	\$ (2,022)	Finding 1
Reporting to DOJ				
Complete an investigation	21,870	7,473	(14,397)	Finding 2
Prepare and submit reports to DOJ	11,687	2,199	(9,488)	Finding 3
Total direct costs	36,498	10,591	(25,907)	
Indirect costs	24,515	6,362	(18,153)	Finding 4
Total program costs	<u>\$ 61,013</u>	<u>16,953</u>	<u>\$ (44,060)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 16,953</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,386	\$ 1,334	\$ (3,052)	Finding 1
Reporting to DOJ				
Complete an investigation	32,434	11,112	(21,322)	Finding 2
Prepare and submit reports to DOJ	17,361	3,229	(14,132)	Finding 3
Total direct costs	54,181	15,675	(38,506)	
Indirect costs	39,790	9,526	(30,264)	Finding 4
Total program costs	<u>\$ 93,971</u>	<u>25,201</u>	<u>\$ (68,770)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 25,201</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,002	\$ 1,192	\$ (2,810)	Finding 1
Reporting to DOJ				
Complete an investigation	29,516	10,024	(19,492)	Finding 2
Prepare and submit reports to DOJ	15,811	2,912	(12,899)	Finding 3
Total direct costs	49,329	14,128	(35,201)	
Indirect costs	35,319	8,971	(26,348)	Finding 4
Total program costs	<u>\$ 84,648</u>	<u>23,099</u>	<u>\$ (61,549)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 23,099</u>		

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2010, through June 30, 2011</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 4,884	\$ 1,437	\$ (3,447)	Finding 1
Reporting to DOJ				
Complete an investigation	34,942	11,987	(22,955)	Finding 2
Prepare and submit reports to DOJ	18,888	3,476	(15,412)	Finding 3
Total direct costs	58,714	16,900	(41,814)	
Indirect costs	44,258	11,366	(32,892)	Finding 4
Total program costs	<u>\$ 102,972</u>	28,266	<u>\$ (74,706)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 28,266</u>		
<u>July 1, 2011, through June 30, 2012</u>				
Direct costs – salaries and benefits:				
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	\$ 5,483	\$ 1,645	\$ (3,838)	Finding 1
Reporting to DOJ				
Complete an investigation	20,594	13,733	(6,861)	Finding 2
Prepare and submit reports to DOJ	11,052	3,984	(7,068)	Finding 3
Total direct costs	37,129	19,362	(17,767)	
Indirect costs	26,447	12,076	(14,371)	Finding 4
Total program costs	<u>\$ 63,576</u>	31,438	<u>\$ (32,138)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 31,438</u>		
<u>Summary: July 1, 1999, through June 30, 2012</u>				
Direct costs – salaries and benefits:				
Policies and procedures	\$ 365	\$ 365	-	
Training	631	631		
Reporting between local departments				
Cross-reporting to county welfare and DA's Office	52,266	16,120	(36,146)	Finding 1
Reporting to DOJ				
Complete an investigation	370,981	132,783	(238,198)	Finding 2
Prepare and submit reports to DOJ	195,719	38,875	(156,844)	Finding 3
Total direct costs	619,962	188,774	(431,188)	
Indirect costs	377,036	105,430	(271,606)	Finding 4
Subtotal	996,998	294,204	(702,794)	
Less late filing penalty <sup>2</sup>	-	(1,692)	(1,692)	
Total program costs	<u>\$ 996,998</u>	292,512	<u>\$ (704,486)</u>	
Less amount paid by the State <sup>3</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 292,512</u>		

<sup>1</sup> See the Findings and Recommendations section.

<sup>2</sup> The city filed its FY 1999-2000 initial reimbursement claim after the due date specified in GC section 17560. Pursuant to GC section 17561, subdivision (d)(3), the state assessed a late filing penalty equal to 10% of allowable costs, with no maximum penalty amount (for claims filed on or after September 30, 2002).

<sup>3</sup> Payment amount current as of December 12, 2018.

# Findings and Recommendations

## **FINDING 1— Unallowable salaries and benefits – Cross- reporting from Law Enforcement to the County Welfare and District Attorney’s Office cost component**

The city claimed \$52,266 in salaries and benefits for the Cross-reporting to County Welfare and DA’s Office cost component during the audit period. During testing, we found that \$16,120 is allowable and \$36,146 is unallowable. Costs claimed are unallowable because the city misinterpreted the program’s parameters and guidelines. As a result, the city overstated the number of SCARs that it cross-reported, and estimated and overstated the number of hours performing the mandated activity.

The following table summarizes the claimed, allowable, and adjusted salaries and benefits costs for the Cross-reporting cost component for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	\$ 2,992	\$ 932	\$ (2,060)
2000-01	3,088	958	(2,130)
2001-02	3,275	1,021	(2,254)
2002-03	2,658	836	(1,822)
2003-04	4,033	1,283	(2,750)
2004-05	5,053	1,607	(3,446)
2005-06	4,890	1,537	(3,353)
2006-07	4,581	1,419	(3,162)
2007-08	2,941	919	(2,022)
2008-09	4,386	1,334	(3,052)
2009-10	4,002	1,192	(2,810)
2010-11	4,884	1,437	(3,447)
2011-12	5,483	1,645	(3,838)
Total	<u>\$ 52,266</u>	<u>\$ 16,120</u>	<u>\$ (36,146)</u>

### **Number of SCARs Cross-reported**

#### *Claimed*

For the audit period, the city claimed the SCAR case count totals in the city’s SCAR summary document. The SCAR summary document identifies the total number of SCAR cases that the city worked on during each fiscal year of the audit period. For FY 1999-2000 through FY 2001-02, the number of SCAR cases identified on the SCAR summary document was based on estimates.

From FY 1999-2000 to FY 2001-02, the city was transitioning to new dispatch and records management systems that did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS). The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.

*Allowable*

Our audit found that the SCAR case count totals in the SCAR summary document were inaccurate counts to use for this cost component. The SCAR summary document included SCARs generated by other agencies and cross-reported to the Rialto Police Department, without identifying which SCARs were other agency-generated versus generated by the Rialto Police Department. We also found that the SCAR summary document included non-mandate-related cases.

The city did not maintain copies of the SCARs that were initiated by the Rialto Police Department and cross-reported to CPS and the DA's office. In addition, during the course of the audit, the city was unable to access historical electronic records for an extended period of time due to a system upgrade. Consequently, we requested and the city was able to provide detailed SCAR case listings for FY 2003-04, FY 2007-08, and FY 2010-11. We worked with the city to devise a reasonable methodology for approximating the number of other agency-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. We calculated a weighted average based on the results of our testing.

For testing purposes, we judgmentally selected a non-statistical sample from the SCAR case listings by selecting every fourth case until a sample size of 20% was attained, totaling 151 SCAR cases (66 out of 328 in FY 2003-04, 37 out of 186 in FY 2007-08, and 48 out of 242 in FY 2010-11) out of 756 to review. Based on our review of the FY 2003-04 SCAR cases, we found that of the 66 cases sampled, 13 were non-mandate and 53 were mandate-related; of the 53 mandate-related SCAR cases, 27 were LEA-generated and 26 were other agency-generated. For FY 2007-08, we found that of the 37 cases sampled, five were non-mandate and 32 were mandate-related; of the 32 mandate-related SCAR cases, 14 were LEA-generated and 18 were other agency-generated. For FY 2010-11, we found that of the 48 cases sampled, eight were non-mandate and 40 were mandate-related; of the 40 mandate-related SCAR cases, 22 were LEA-generated and 18 were other agency-generated.

We calculated weighted averages using the total number of LEA-generated SCAR cases. The weighted average of LEA-generated SCAR cases for these fiscal years was 50.40%. The weighted average of non-mandate-related cases for these fiscal years was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related SCAR cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 50.40% (LEA-generated SCAR cases) to the number of mandate-related SCAR cases to calculate the total number of LEA-generated SCAR cases that were mandate-related. These calculations allowed us to determine the total allowable number of LEA-generated SCAR cases that were cross-reported from the Rialto Police Department to CPS and the DA's office.



After performing these calculations, we determined that 1,416 SCAR cases (out of 3,396 total SCAR cases) were LEA-generated during the audit period. Therefore, the allowable number of SCARs cross-reported for the audit period totals 1,416.

The following table summarizes the total claimed, non-mandate and mandate-related cases; the percent of LEA-generated SCARs and the allowable number of LEA-generated SCARs cross-reported; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Cross-reported (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of LEA-generated SCARs (d)	Allowable Number of LEA-generated SCARs Cross-reported (e) = (c) * (d)	Audit Adjustment (f) = (e) - (a)
1999-2000	249	43	206	50.40%	104	(145)
2000-01	257	44	213	50.40%	107	(150)
2001-02	265	46	219	50.40%	110	(155)
2002-03	224	39	185	50.40%	93	(131)
2003-04	326	56	270	50.40%	136	(190)
2004-05	319	55	264	50.40%	133	(186)
2005-06	314	54	260	50.40%	131	(183)
2006-07	293	50	243	50.40%	122	(171)
2007-08	186	32	154	50.40%	78	(108)
2008-09	256	44	212	50.40%	107	(149)
2009-10	223	38	185	50.40%	93	(130)
2010-11	242	42	200	50.40%	101	(141)
2011-12	242	42	200	50.40%	101	(141)
Total	3,396	585	2,811		1,416	(1,980)

### Time Increments

#### *Claimed*

The city did not have actual time records to support the time increments claimed. For the audit period, the city estimated that it took a Police Officer classification 10 minutes (0.17 hours) to call CPS and cross-report each occurrence of suspected child abuse or severe neglect, and it took a Sergeant classification six minutes (0.10 hours) to review each written report before sending it to CPS and the DA's office. Reviewing written reports before sending them to CPS and the DA's office is not a mandate-related activity. Therefore, costs claimed for the Sergeant to review written reports before sending them to CPS and the DA's office are unallowable.

#### *Allowable*

Based on interviews conducted with Police Department staff, we found the estimated time for a Police Officer classification to call CPS and cross-report each occurrence of suspected child abuse or severe neglect is 10 minutes (0.17 hours). However, during our audit, the city requested that we re-evaluate the classifications claimed for the cross-reporting activity. The city requested that we include the Police Record Assistant I/II classification in the cross-reporting activity. The city explained that the

Police Record Assistant I/II is responsible for sending the written reports to CPS and the DA's office. We conducted interviews with a Police Records Supervisor and a Police Records Assistant II from the Rialto Police Department. They explained that it took a Police Records Assistant I/II classification, on average, six minutes to mail/fax/email written reports to CPS and the DA's office. We determined that the time increment of six minutes to mail/fax/email written reports to CPS and the DA's office is allowable.

### *Hours Adjustment*

The following table summarizes the claimed, allowable, and adjusted hours based on the adjustments made to the number of LEA-generated SCARs cross-reported and to ATIs for the audit period:

Fiscal Year	Hours Claimed (a)	Hours Allowable (b)	Audit Adjustment (c) = (b) - (a)
1999-2000	66.40	28.08	(38.32)
2000-01	68.53	28.89	(39.64)
2001-02	70.67	29.70	(40.97)
2002-03	59.73	25.11	(34.62)
2003-04	86.93	36.72	(50.21)
2004-05	85.07	35.91	(49.16)
2005-06	83.73	35.37	(48.36)
2006-07	78.13	32.94	(45.19)
2007-08	49.60	21.06	(28.54)
2008-09	68.27	28.89	(39.38)
2009-10	59.47	25.11	(34.36)
2010-11	64.53	27.27	(37.26)
2011-12	64.53	27.27	(37.26)
Total	905.59	382.32	(523.27)

### **Criteria**

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents. The parameters and guidelines state, in part:

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.

The parameters and guidelines (section IV-B.2.c) allow ongoing activities related to costs for reporting between local departments, as follows:

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:

City and county police or sheriff's departments shall:

- 1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department (Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299)).
- 2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- 3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours (Ibid).

The parameters and guidelines (section V.A.1. – Claim Preparation and Submission – Actual Costs Claims, Direct Cost Reporting) state, in part:

1. Salaries and Benefits

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 ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming

instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

#### City's Response

#### **FINDING 1 – UNALLOWABLE SALARIES AND BENEFITS – CROSS-REPORTING FROM LAW ENFORCEMENT TO THE COUNTY WELFARE AND DISTRICT ATTORNEY'S OFFICE COST COMPONENT**

On January 8, 2019, during the audit exit conference call, Captain William Wilson of the City of Rialto Police Department mentioned concerns he had regarding references and misstatements made [in] the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability. SCO Audit Manager Lisa Kearney advised the City of Rialto to submit language that best reflects the systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

#### **The following are city's proposed corrections for Finding 1:**

CITY'S PROPOSED CHANGE TO PAGE 11, SECOND PARAGRAPH, UNDER "CLAIMED" SUBHEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 12, SECOND PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of other agency-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years."

CITY'S PROPOSED CHANGE TO POSITION TITLE, PAGE 14, FIRST PARTIAL PARAGRAPH – Change "Police Records

Supervisor II” to “Police Records Supervisor”

**The following are city’s objections to Finding 1:**

**CITY’S OPPOSITION TO FINDING 1 – SERGEANT’S REVIEW TIME UNALLOWABLE**

The City claimed time for the Sergeant to review written reports that are cross-reported to the County Welfare (hereinafter “CPS”) and the District Attorney’s Office (hereinafter “DA”). According to the draft report, “reviewing written reports before sending them to CPS and the DA’s office is not a mandate-related activity. Therefore, costs claimed for the Sergeant to review written reports before sending them to CPS and the DA’s office are unallowable.”

The City disagrees with this finding as reviewing a written report is:

- 1) **Eligible** – Parameters and Guidelines, Section IV.B.3.a.1, allows for “... this activity includes review of the initial Suspected Child Abuse Report (Form 8572) ... and making a report of the findings of those interviews, which may be reviewed by a supervisor.”

It is clear from the language of the Parameters and Guidelines that the Commission found report review a reasonably necessary activity and intended to allow for the reimbursement of supervisor review time for written reports. Further, nowhere in the Parameters and Guidelines, nor the Statement of Decision, does it specify what type of document is eligible or ineligible for supervisory review.

- 2) **Reasonably Necessary** – Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission’s regulations, a reasonably necessary activity is defined as, “...those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program.”

It is the City’s position, that any written document that is required to be cross-reported as a part of the child abuse investigation to CPS or the DA satisfies a mandated activity under Section IV.B.3.a.1 and therefore, should be allowed for reimbursement of claimed costs for sergeant’s review/approval of any written report for such investigations.

**CITY’S OPPOSITION TO FINDING 1 – ALLOWABLE TIME INCREMENT TO SEND REPORT**

On November 21, 2018, the SCO conducted interviews with police records staff to inquire on the clerical steps a Police Records Assistant I/II takes to process a written report for the purpose of sending to CPS and the DA. Employees interviewed identified the following key steps:

- 1) Pull and process electronic report written by officer
- 2) Prepare copies of report (per officer instructions) – includes watermarking documents for confidentiality purposes per California Penal Code 11142-43 prior to release
- 3) Release documents via fax/email/mail

Discussions immediately following the interviews between the City of Rialto and the SCO yielded an agreed average of six minutes per

activity (steps 1-3 listed above) for a total of 18 minutes to process a written report to send to CPS and the DA. During subsequent conversations, the SCO reduced the total amount of time to six minutes stating that only step three involved the activity of physically sending the report, and therefore, steps one and two did not apply. The SCO has stated during discussions with the City that the “plain language” of the Parameters and Guidelines, Section IV.B.2.c.3, says “send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code Section 11166” strictly limits reimbursement to sending the report (the physical activity of transmitting the document).

The City disagrees with this interpretation and contends that:

- 1) **Steps one and two are necessary in order to complete step three** – the physical act of sending a report cannot be completed without first pulling it over via the electronic system and processing the document(s) that will be faxed/mailed/mailed (to include scanning, if applicable, prior to emailing)
- 2) **Reasonably Necessary** – Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission’s regulations, a reasonably necessary activity is defined as, “... those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program.”
- 3) **Actual Costs to Completed Mandated Activity** – Page 3 of the Parameters and Guidelines states, “Actual costs are those costs actually incurred to implement the mandated activities.” Steps one and two (aforementioned paragraph) are actual costs incurred to complete step three, the physical act of sending the written report.

Therefore, it is the City’s position that all three steps are inclusive of the process to send a written report to CPS and the DA. Accordingly, the SCO should allow costs for this activity at 18 minutes for Police Records Assistant I/II.

#### SCO Comment

The audit adjustment and the recommendation for the Cross-reporting cost component remain unchanged.

We will address the city’s response in the same order that it was presented.

The fourth paragraph on page 11 of this audit report has been revised per the city’s request.

The second paragraph on page 12 of this audit report has been revised to reflect minor edits requested by the city.

The position title of “Police Records Supervisor II,” cited in the draft audit report, has been amended to “Police Records Supervisor” in the first partial paragraph on page 14 of this audit report, per the city’s request.

The parameters and guidelines (section IV-B.2.c) allow ongoing activities related to costs for reporting between local departments, as follows:

Cross-Reporting of Suspected Child Abuse or Neglect from the Law Enforcement Agency to the County Welfare and Institutions Code Section 300 Agency, County Welfare, and the District Attorney's Office:

City and county police or sheriff's departments shall:

- 1) Report by telephone immediately, or as soon as practically possible, to the agency given responsibility for investigation of cases under Welfare and Institutions Code section 300 and to the district attorney's office every known or suspected instance of child abuse reported to it, except acts or omissions coming within Penal Code section 11165.2(b), which shall be reported only to the county welfare department (Penal Code section 11166(i) (As added by Stats. 1980, ch. 1071; amended by Stats. 1981, ch. 435; Stats. 1982, ch. 905; Stats. 1984, ch. 1423; Stats. 1986, ch. 1289; Stats. 1987, ch. 1459; Stats. 1988, chs. 269 and 1580; Stats. 1990, ch. 1603; Stats. 1992, ch. 459; Stats. 1993, ch. 510; Stats. 1996, chs. 1080 and 1081; and Stats. 2000, ch. 916 (AB 1241)). Renumbered at subdivision (j) by Statutes 2004, chapter 842 (SB 1313), and renumbered again at subdivision (k) by Statutes 2005, chapter 42 (AB 299)).
- 2) Report to the county welfare department every known or suspected instance of child abuse reported to it which is alleged to have occurred as a result of the action of a person responsible for the child's welfare, or as the result of the failure of a person responsible for the child's welfare to adequately protect the minor from abuse when the person responsible for the child's welfare knew or reasonably should have known that the minor was in danger of abuse.
- 3) Send a written report thereof within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code section 11166.

As of January 1, 2006, initial reports may be made by fax or electronic transmission, instead of by telephone, and will satisfy the requirement for a written report within 36 hours (Ibid).

The city disagrees with the SCO's interpretation that the time it took a Sergeant classification six minutes (0.10 hours) to review/approve each written report before sending it to CPS and the DA's office is not a mandate-related activity. The city contends that any written document that is required to be cross-reported as part of the child abuse investigation to CPS or the DA's office is a mandated activity under section IV.B.3.a.1 and should be allowed for reimbursement. Section IV.B.3.a.1 of the parameters and guidelines is applicable to the Reporting to the State DOJ: Complete an Investigation cost component and is irrelevant to the Cross-reporting cost component. The reimbursable activities for the Cross-reporting cost component identified in the parameters and guidelines are noted above (1 through 3). The six minutes (0.10 hours) claimed for a Sergeant classification to review and approve each written report before it is sent to CPS and the DA's office are ineligible activities within the Cross-reporting cost component. As a result, the costs claimed for time spent by a Sergeant classification to review and approve each written report before it is sent to CPS and the DA's office is out of scope of the reimbursable activities, and is unallowable for reimbursement under this cost component.

The city also disagrees with the SCO's interpretation that the time it took a Police Records Assistant I/II classification to process a written report for purposes of sending it to CPS and the DA's office—totaling six minutes (0.10 hours) for pulling down and processing the electronic report written by an officer and six minutes (0.10 hours) for preparing copies of the written report (per officer instructions), which includes watermarking the documents for confidentiality purposes per PC section 11142-43 prior to release—are not mandate-related activities. The city contends that these time increments should be allowed. The reimbursable activities for the Cross-reporting cost component identified in the parameters and guidelines are noted above (1 through 3). The steps to pull down and process the electronic report, and to prepare copies, are ineligible activities within the Cross-reporting cost component. Therefore, they are out of scope of the reimbursable activities. Additionally, the city did not claim costs for these activities or time associated with performing these activities during the audit period. As a result, there is no impact on the costs claimed, and, therefore there is nothing to "restore."

Our audit determined whether costs claimed represent increased costs resulting from the mandated program. The city is not entitled to mandated reimbursement for costs not allowable under the parameters and guidelines or for costs that were not claimed.

**FINDING 2—  
Unallowable salaries  
and benefits –  
Reporting to the State  
Department of  
Justice: Complete an  
Investigation for  
Purposes of Preparing  
the SS 8583 Report  
Form cost component**

The city claimed \$370,981 in salaries and benefits for the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component during the audit period. During testing, we found that \$132,783 is allowable and \$238,198 is unallowable. Costs claimed are unallowable because the city misinterpreted the program's parameters and guidelines. As a result, the city estimated and overstated the number of hours spent performing the mandated activity, and neglected to base costs on the actual number of eligible SCARs investigated.

The following table summarizes the claimed, allowable, and adjusted salaries and benefits costs related to the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
1999-2000	\$ 22,749	\$ 7,638	\$ (15,111)
2000-01	23,480	7,949	(15,531)
2001-02	25,241	8,596	(16,645)
2002-03	20,875	6,934	(13,941)
2003-04	30,214	10,339	(19,875)
2004-05	38,090	12,914	(25,176)
2005-06	37,131	12,553	(24,578)
2006-07	33,845	11,531	(22,314)
2007-08	21,870	7,473	(14,397)
2008-09	32,434	11,112	(21,322)
2009-10	29,516	10,024	(19,492)
2010-11	34,942	11,987	(22,955)
2011-12	20,594	13,733	(6,861)
Total	<u>\$ 370,981</u>	<u>\$ 132,783</u>	<u>\$ (238,198)</u>



## Number of SCARs

### *Claimed*

For the audit period, the city claimed the SCAR case count totals in the city's SCAR summary document. The SCAR summary document identifies the total number of SCAR cases that the city worked on during each fiscal year of the audit period. For FY 1999-2000 through FY 2001-02, the number of SCARs identified in the SCAR summary document was based on estimates.

From FY 1999-2000 to FY 2001-02, the city was transitioning to new dispatch and records management systems that did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying both the CAD System and the RMS. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.

### *Allowable*

This component provides reimbursement for costs associated with completing an initial investigation of SCARs for the purposes of preparing and submitting the SS 8583 report form to the DOJ. Reimbursable activities are limited to reviewing the SCAR, conducting initial interviews, and writing a report of the interviews, which may be reviewed by a supervisor.

Our audit found that the SCAR case count totals in the SCAR summary document were inaccurate counts to use for this cost component. The SCAR summary document included LEA-generated SCARs investigated by the Rialto Police Department, without identifying which SCARs were LEA-generated versus other agency-generated. We also found that the SCAR summary document included non-mandate-related cases.

The city did not maintain copies of the SCARs that were initiated by the Rialto Police Department and cross-reported to CPS and the DA's office or copies of SCARs that were cross-reported by other mandated reporters to the Rialto Police Department. In addition, during the course of the audit, the city was unable to access historical electronic records for an extended period of time due to a system upgrade. There was a lack of time and staffing to search the master case files (electronic and paper) for each record to retrieve a copy of the SS 8583 Report Form. Consequently, we requested and the city was able to provide detailed SCAR case listings for FY 2003-04, FY 2007-08, and FY 2010-11. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. We calculated a weighted average based on the results of our testing.

For testing purposes, we judgmentally selected a non-statistical sample from the SCAR case listings by selecting every fourth case until a sample size of 20% was attained, totaling 151 SCAR cases (66 out of 328 in

FY 2003-04, 37 out of 186 in FY 2007-08, and 48 out of 242 in FY 2010-11) out of 756 to review. Based on our review of the FY 2003-04 SCAR cases, we found that of the 66 cases sampled, 13 were non-mandate-related and 53 were mandate-related; of the 53 mandate-related SCAR cases, 27 were LEA-generated, 12 were other agency-generated SCARs that were fully investigated, and 14 were other agency-generated SCARs that were only partially investigated. For FY 2007-08, we found that out of the 37 cases sampled, five were non-mandate-related and 32 were mandate-related; of the 32 mandate-related SCAR cases, 14 were LEA-generated, 14 were other agency-generated that were fully investigated, and four were other agency-generated SCARs that were only partially investigated. For FY 2010-11, we found that of the 48 cases sampled, eight were non-mandate-related and 40 were mandate-related; of the 40 mandate-related SCAR cases, 22 were LEA-generated, four were other agency-generated SCARs that were fully investigated, and 14 were other agency-generated SCARs that were only partially investigated.

### **Number of SCARS – Fully Investigated**

We calculated a weighted average using the number of other agency-generated SCAR cases that were investigated, totaling 30 (12 for FY 2003-04, 14 for FY 2007-08, and four for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average for other agency-generated SCAR cases that were investigated during these fiscal years was 24.00%. The weighted average for non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related cases) to the number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 24.00% (other agency-generated SCAR cases that were fully investigated) to the total number of mandate-related SCAR cases by fiscal year to calculate the number of other agency-generated, mandate-related SCAR cases that were fully investigated. These calculations allowed us to determine the total allowable number of other agency-generated SCAR cases that were fully investigated by the Rialto Police Department.

After performing these calculations, we determined that 673 other agency-generated SCAR cases (out of 3,396 total SCAR cases) were fully investigated during the audit period. Therefore, the allowable number of other agency-generated SCARs investigated for the audit period totals 673.

The following table summarizes the total claimed, non-mandate and mandate-related cases; the percent of other agency-generated SCARs that were fully investigated and the allowable number of other agency-generated SCARs that were fully investigated; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of Other Agency-generated SCARs Fully Investigated (d)	Allowable Number of Other Agency-generated SCARs Fully Investigated (e) = (c) * (d)	Audit Adjustment (f) = (e) - (a)
1999-2000	249	43	206	24.00%	49	(200)
2000-01	257	44	213	24.00%	51	(206)
2001-02	265	46	219	24.00%	53	(212)
2002-03	224	39	185	24.00%	44	(180)
2003-04	326	56	270	24.00%	65	(261)
2004-05	319	55	264	24.00%	63	(256)
2005-06	314	54	260	24.00%	62	(252)
2006-07	293	50	243	24.00%	58	(235)
2007-08	186	32	154	24.00%	37	(149)
2008-09	256	44	212	24.00%	51	(205)
2009-10	223	38	185	24.00%	44	(179)
2010-11	242	42	200	24.00%	48	(194)
2011-12	242	42	200	24.00%	48	(194)
Total	3,396	585	2,811		673	(2,723)

### Number of SCARs – Partially Investigated

Based on follow-up discussions with Police Department staff, we determined that for some of the SCAR cases where a full initial investigation was not performed, preliminary investigative activities did occur. The city suggested re-evaluating cases that were determined to be unallowable; we agreed to the city's suggestion. Based on supplemental case note information provided by the city, as well as discussions with Police Department staff, we determined that some of the cases that were originally determined to be unallowable should in fact be eligible for time spent conducting a partial initial investigation, to review the referral.

We calculated a weighted average using the total number of other agency-generated SCAR cases that were only partially investigated, totaling 32 (14 for FY 2003-04, four for FY 2007-08, and 14 for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average for other agency-generated SCAR cases that were only partially investigated for these fiscal years was 25.60%. The weighted average for non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average of 25.60% (other agency-generated SCAR cases that were only partially investigated) to the number of mandate-related SCAR cases to calculate the number of other agency-generated, mandate-related SCAR cases that were only partially

investigated. These calculations allowed us to determine the total allowable number of other agency-generated SCAR cases that were only partially investigated.

After performing these calculations, we determined that 719 other agency-generated SCAR cases (out of 3,396 total SCAR cases) were only partially investigated during the audit period. Therefore, the allowable number of other agency-generated SCARs that were only partially investigated for the audit period totals 719.

The following table summarizes the total claimed, non-mandate and mandate-related cases; the percent of other agency-generated SCARs that were only partially investigated and the allowable number of SCARs that were only partially investigated; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of Other Agency-generated SCARs – Partial Investigation Only (d)	Allowable Number of Other Agency-generated SCARs – Partial Investigation Only (e) = (c) * (d)	Audit Adjustment (f) = (e) - (a)
1999-2000	249	43	206	25.60%	53	(196)
2000-01	257	44	213	25.60%	55	(202)
2001-02	265	46	219	25.60%	56	(209)
2002-03	224	39	185	25.60%	47	(177)
2003-04	326	56	270	25.60%	69	(257)
2004-05	319	55	264	25.60%	68	(251)
2005-06	314	54	260	25.60%	67	(247)
2006-07	293	50	243	25.60%	62	(231)
2007-08	186	32	154	25.60%	39	(147)
2008-09	256	44	212	25.60%	54	(202)
2009-10	223	38	185	25.60%	47	(176)
2010-11	242	42	200	25.60%	51	(191)
2011-12	242	42	200	25.60%	51	(191)
Total	3,396	585	2,811		719	(2,677)

### Time Increments

#### *Claimed*

The city claimed between 1.15 hours and 2.30 hours per case for a Police Officer classification to perform the initial investigation of every SCAR claimed, and between 35 minutes (0.58 hours) and 2.40 hours per case (for a cumulative total of 5.51 hours for the audit period) for a Sergeant classification to review and approve the written reports.

#### *Allowable*

The city provided a time study to support time spent by a Police Officer classification to perform the initial investigation on SCAR cases. The time study supported 2.24 hours for completing the initial investigation. The time study also included time increments of 1.04 hours for writing, editing, and forwarding reports; six minutes (0.10 hours) for reviewing unfounded reports; and seven minutes (0.12 hours) for reviewing substantiated and inconclusive reports. As discussed in Finding 3, the city claimed the time increments of 1.04 hours for writing, editing, and forwarding reports and

six to seven minutes for reviewing unfounded, substantiated, and inconclusive reports under the wrong cost component. During discussions with Police Department staff members, we advised them that time increments for these activities should not be claimed under the Forwarding the SS 8583 Report Forms to the Department of Justice cost component. However, we informed Police Department staff that we would reclassify these time increments to the correct cost component. As a result, the time increment of 2.24 hours for the Police Officer classification to perform the initial investigation and 1.04 hours to write and edit reports, and a combined total of 13 minutes (0.21 hours) for the Sergeant classification to review substantiated, inconclusive, and unfounded reports are allowable and applicable to those other agency-generated SCARs for which the Rialto Police Department completed and documented an investigation, totaling 673 SCARs during the audit period.

#### *Additional Time Increment for SCARs – Review of Referral Only*

Based on the information above, we determined that it was reasonable to allow partial investigation time for reviewing the Suspected Child Abuse Report (SS 8572 form) for SCAR cases that we determined were mandate-related and referred by CPS or other mandated reporters, for which the Police Department began but did not complete or document a full initial investigation. Based on interviews with Police Department staff, it takes the Police Officer classification 16 minutes (0.27 hours) on average to review a SS 8572 form. We determined that 16 minutes (0.27 hours) to perform this activity is allowable.

#### *Hours Adjustment*

The following table summarizes the claimed, allowable, and adjusted hours based on adjustments made to the number of SCAR cases that were referred by CPS and other mandated reporters, for which the Police Department completed and documented an investigation; the number of SCAR cases for which the Police Department reviewed the SS 8572 form but did not complete or document an investigation; and the allowable ATIs per SCAR case for the audit period:

Fiscal Year	Hours Claimed (a)	Hours Allowable (b)	Audit Adjustment (c) = (b) - (a)
1999-2000	563.52	185.90	(377.62)
2000-01	581.63	193.44	(388.19)
2001-02	600.17	201.15	(399.02)
2002-03	516.64	168.65	(347.99)
2003-04	730.24	245.48	(484.76)
2004-05	714.56	238.23	(476.33)
2005-06	708.39	235.34	(473.05)
2006-07	656.32	219.16	(437.16)
2007-08	416.64	139.66	(276.98)
2008-09	573.44	192.57	(380.87)
2009-10	499.52	166.25	(333.27)
2010-11	542.08	181.29	(360.79)
2011-12	277.76	181.29	(96.47)
Total	<u>7,380.91</u>	<u>2,548.41</u>	<u>(4,832.50)</u>

## Criteria

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents. The parameters and guidelines state, in part:

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.

The parameters and guidelines (section IV – B.3.a.1.) allow ongoing activities related to costs for reporting to the DOJ. For the following reimbursable activities:

From July 1, 1999 to December 31, 2011, city and county police or sheriff's departments, county probation departments if designated by the county to receive mandated reports, and county welfare departments shall: (Pursuant to amendments to Penal Code section 11169(b) enacted by Statutes 2011, chapter 468 (AB 717), the mandate to report to DOJ for law enforcement agencies only ends on January 1, 2012. In addition, the duty for all other affected agencies is modified to exclude an "inconclusive" report.)

1) Complete an investigation for purposes of preparing the report

Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive, as defined in Penal Code section 11165.12, for purposes of preparing and submitting the state "Child Abuse Investigation Report" Form SS 8583 [emphasis added], or subsequent designated form, to the Department of Justice. (Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB 1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583.) Except as provided in paragraph below, this activity includes review of the initial Suspected Child Abuse Report (Form 8572), conducting initial interviews with parents, victims, suspects, or witnesses, where applicable, and making a report of the findings of those interviews, which may be reviewed by a supervisor.

***Reimbursement is not required in the following circumstances:***

- i. Investigative activities conducted by a mandated reporter to complete the Suspected Child Abuse Report (Form SS 8572) pursuant to Penal Code section 11166(a).
- ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section

11169(a), and sufficient to complete the essential information items required on the Form SS 8583, pursuant to Code of Regulations, title 11, section 903 (Register 98, No. 29).

- iii. Investigative activities undertaken subsequent to the determination whether a report of suspected child abuse is substantiated, inconclusive, or unfounded, as defined in Penal Code section 11165.12, for purposes of preparing the Form SS 8583, including the collection of physical evidence, the referral to a child abuse investigator, and the conduct of follow-up interviews.

The parameters and guidelines (section V.A.1. – Claim Preparation and Submission – Actual Costs Claims, Direct Cost Reporting) state:

1. Salaries and Benefits

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 ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and parameters and guidelines to ensure that claimed costs include only eligible costs are based on actual costs, and are properly supported.

### City's Response

#### **FINDING 2 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: COMPLETE AN INVESTIGATION FOR PURPOSES OF PREPARING SS 8583 REPORT FORM COST COMPONENT**

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made [in] the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

#### **The following are city's proposed corrections for Finding 2:**

CITY'S PROPOSED CHANGE TO PAGE 16, SECOND PARAGRAPH, UNDER "CLAIMED" SUBHEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer**

**Aided Dispatch (CAD) System and the Records Management System (RMS).** The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.”

**CITY’S PROPOSED CHANGE TO PAGE 17, THIRD PARAGRAPH, UNDER “ALLOWABLE” SUB-HEADER**

“In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city as able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years.”

**The following are city’s objections to Finding 2:**

**CITY’S OPOSITION TO FINDING 2 – NUMBER OF SCARS – FULLY INVESTIGATED**

The SCO denied investigative costs for all substantiated/inconclusive Law Enforcement Generated (hereinafter “LEA-generated”) cases that were fully investigated for purposes of reporting to the Department of Justice (hereinafter “DOJ”). The SCO contends that these cases do not qualify for investigation or reporting writing (including supervisor review) despite the fact that almost 100% of the LEA-generated cases claimed were founded or inconclusive, therefore, requiring reporting to the DOJ. The SCO based the denial of costs on the following claiming wording of the Parameters and Guidelines (Section IV.B.3.a.1):

ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the “Child Abuse Investigation Report” Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583...”

The City firmly believes that it has adequately proven, through actual source documents and police staff interviews outlining investigative procedures, that the level of investigation performed to complete the SS 8583 exceeded that which was needed to cross report to CPS. A significant amount of time is spent to fully investigate an allegation of child abuse as is demonstrated with officer on-scene time logs, multiple officers assisting with the investigation, numerous parties being interviewed to determine the outcome of the allegation, written crime reports, etc. This level of effort would not have been required to simply



fill out the cross reporting form to notify CPS of a suspected child abuse that has been fully investigated, and in some instances, where the investigation has not yet begun.

The main objective of cross reporting to CPS (SS 8572) is to make the county aware of the alleged child abuse in order for CPS to assess if there is potential harm to the alleged victim(s) in the home.

The SS 8572 form is not required to be 100% completed to be accepted by CPS; only the reporting party and victim's basic information need to be included. An investigation does not need to be started or completed to obtain this information. As explained by Captain Wilson (and verified during subsequent officer interviews), the level of investigation required to complete SS 8572 is typically not sufficient to complete SS 8583. The SS 8572 generally involves talking to one person and gathering basic components of information. There are no requirements to first contact involved parties or conclude investigative findings before submitting the form.

However, in order to complete the SS 8583, and be accepted by the Department of Justice, a basic patrol level investigation must be completed. The SS 8583 has specific requirements that cannot be answered without first contacting parties involved:

- Section A – requires officer indicate if investigation is substantiated or inconclusive, this cannot be determined without completing an investigation (not required for SS 8572)
- Section C – officer must indicate if suspect was properly notified per PC 11169(b) regarding agency's requirement to notify DOJ of the subject being a suspected child abuse offender; investigation must be completed first (not required for SS 8572)
- Requires suspect's demographic information – date of birth, height, weight, eye color, hair color, social security number, driver's license number, and relationship to victim (most of these fields are not contained on SS 8572)

For a full list of the California Department of Justice's reporting components under SS 8583 that are not required to complete SS 8572, refer to <http://ag.ca.gov/childabuse/pdf/8583guide.pdf>. **The main requirement that exceeds SS 8572 is that a full, active, investigation must be completed** (pgs 2-4). A full investigation requires contact [with] not only a victim, but description/nature of injuries (not required under SS 8572). This guide further states that the form SS 8583 is to be sent to the DOJ only after the following four elements have been satisfied:

- a) made investigative contacts
- b) determined child abuse was not unfounded
- c) confirmed the suspected abuse or neglect is reportable to the DOJ as stipulated in previously mentioned statutes
- d) completed the investigation.

None of these elements are required for cross reporting. Therefore, to disallow all investigative costs for 100% of LEA-generated cases determined to be substantiated or inconclusive is unreasonable given that the source documents provided clearly support all the mandated

activities were performed in furtherance of Parameters and Guidelines Section IV.B.3.a.1.

The SCO accepted the merits of the City's arguments and advised it was allowing costs during the December 4, 2018, status conference call. These allowed investigative costs were at the agreed amount of 1.74 hours. However, the very next day, the decision was reversed via email with no explanation other than "after further review of the parameters and guidelines, the statement of decision, and the documentation we have to date, it is unclear that an investigation did in fact occur on LEA-generated cases (white cases)."

The City is aware that all decisions made to allow costs must be supported by the Parameters and Guidelines and Commission's Statement of Decision. Therefore, it is difficult to understand how those very same guidelines used to support the SCO allowing costs for LEA-generated cases on December 4, 2018, also justify denying costs on December 5, 2018. Despite numerous requests for specifics on what evidence is lacking in our documentation, the SCO has failed to provide them. The City can better assess the SCO's position if the SCO can point the City to specific sections of the Parameters and Guidelines and Statement of Decision that support their denial along with explanation of their interpretation of same language.

The City affirms it has provided actual evidence from CAD logs<sup>1</sup>, written crime reports, officer interviews, and discussions supported by Captain [William] Wilson and Crime Analyst Jennifer Krutak that actual, eligible costs were incurred for the reimbursement components including:

- actual officer on-scene time to conduct the preliminary investigation
- number of officers on-scene conducting the preliminary investigation
- size and complexity of the written report
- number of parties interviewed including relationship to case and summary of statements

The City contends that all these factors demonstrate that the level of effort and time to conduct an investigation to complete SS 8583 exceeds that which would have been required to simply gather basic information to complete SS 8572 mandated reporter form.

Accordingly, it is the City's position that LEA-generated cases, determined to be substantiated or inconclusive, which have been allowed for forwarding the SS 8583 form to the DOJ (that showed more than one party was interviewed, as previously agreed by SCO on December 4, 2018) should also be allowed full investigative time, associated report writing time and supervisor review/approval.

#### CITY'S OPPOSITION TO FINDING 2 – NUMBER OF SCARS – PARTIALLY INVESTIGATED

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<sup>1</sup> A CAD log (synonymous for call for service record) is used as a police department's first form of documentation when an officer is assigned to handle a patrol investigation. This is an entry to the Computer Aided Dispatch (CAD) system which logs basic information about a call for service: nature of alleged crime, officer assigned to investigation, date/time of call, location(s) involved, reporting/referring party, disposition of investigation as determined by officer. There is a corresponding CAD log for every investigation (substantiated/unfounded). Substantiated cases are followed by a formal written crime report in the Records Management System (RMS). Unfounded cases are closed out in the CAD system with no report to follow.

The SCO denied associated investigative costs stating, on page 21 of the draft report, that “the Police Department began but did not complete or document a full initial investigation” however, did allow time to review each referral. These reports were investigated by officers and determined to be unfounded. Because they were unfounded, no formal report was written to document the investigation once the call for service was closed. The SCO audit analysis spreadsheet identified these records in blue (calls for service).

The City would like to clarify, for the record, that the police department fully investigates all allegations of known or suspected child abuse. The SCO’s statement that “a full initial investigation was not performed” is completely false, contradicts police policies and procedures, and is a violation of Penal Code statutes. It is impossible for an officer to determine the case as unfounded without completing an investigation.

Throughout this audit, there has been disagreement between the City and the SCO on what constitutes acceptable source documentation to support that an investigation took place in order for costs to be deemed allowable. The fact that the SCO is unwilling to accept the police department’s call for service documents as adequate investigative support does not mean that “a full initial investigation was not performed.”

The City explained that the process for documenting an unfounded incident varies significantly from a substantiated investigation, and the call for service record is procedural for serving as the only form of documentation. The only source document for these unfounded investigations is the CAD log (call for service record) created during the officer’s initial investigation.

Despite lengthy review and discussions with police department staff on the procedures for documenting unfounded incidents in CAD, including confirmation from Support Services Captain William Wilson that a CAD log for an unfounded incident indicates that a preliminary investigation did, in fact occur, the SCO concluded to deny investigative costs.

The City disagrees with this conclusion for the following reasons:

- 1) **City produced actual and contemporaneously prepared documents** – Per the Parameters and Guidelines, “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...may include, but are not limited to, employee time records or time logs...” The City believes that CAD logs provided for review meet this criteria and:
  - are electronic records created at the time the investigation took place
  - are valid source documentation to support investigative costs incurred by the City
  - are legal documents produced for Public Records Act and subpoena requests as well as used for official court purposes
  - provide actual officer on-scene time logs (defined as an example in the Commission’s source documentation definition of the Parameters and Guidelines)
- 2) **City provided specific examples to support [that] an investigation occurred** – The records originally determined to be unallowable by the SCO were re-evaluated through a collaborative

process in November 2018. Each unallowed record was discussed in order for the city to present arguments as to why the record should be allowed for investigation time.

The City believes it provided ample justification to support that an investigation took place at the patrol level despite the minimal narrative comments contained in the CAD logs. Officer interviews conducted by the SCO, as well as clarification provided by Captain William Wilson and Crime Analyst Jennifer Krutak, further explained possible reasons why CAD log narratives would be minimal or lacking.

The following are examples of cases that were referred by other mandated reporters to the Rialto Police Department that were allowed for review of referral only but denied investigation time (redacted copies of the CAD logs are attached):

**Record # 148:** CPS referral – mother addicted to meth/not caring for children; officer made contact with alleged suspect and both children; determined “no signs of any abuse going on in house”

**Record # 108:** CPS referral – allegations of physical abuse/four children in home; officer comments indicate “advisal only, kids chk’d C4 custody battle between families”; in order for officer to give an advisal to the family and ascertain there was a custody issue and not abuse, he would have had to make contact with the subjects in the home (also contacted children based on comment in call)

**Record # 24:** CPS referral – mother on drugs/not feeding child/living in filthy conditions; officer made contact with alleged suspect and child; determined “no signs of neglect”

**Record # 44:** Hospital referral – child admitted with leg fracture; officer made contact with parent and doctor; determined “appears to be no sign of child abuse, no bruising, no sign of abuse, just fracture”

**Record # 64:** Hospital referral – child admitted with large bump on head; officer made contact with child, parent and doctor; determined “it is my opinion that the injury happened as explained...Dr. Thomas was also in agreement with my findings...I did not see any reason for CPS notification.

Although full incident reports were not written for the above allegations, there is still sufficient information documented in the CAD logs to determine that contact was made with at least one party, satisfying the investigation requirements of the mandate, providing this activity did take place.

- 3) **City followed Level 2 Investigation accepted by the Commission on State Mandates** – The Rialto Police Department’s practice not to document unfounded investigations of child abuse with a formal incident report complies with the Commission’s ruling to accept varying levels of investigation presented by the test claimant, LA County, in the Statement of Decision adopted on December 6, 2013.

Pages 24-25 of the Statement of Decision describe three basic types of investigation. In the Level 2 Investigation (most common), “Patrol Officer Investigation, No Child Abuse,” LA County outlined eight steps for initiating/completing an investigation of child abuse where the outcome was deemed no child abuse/unfound:

- a. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters
- b. Officer processes child abuse report into agency's tracking system
- c. Officer reviews report and assigns for appropriate follow-up investigation
- d. Patrol officer receives call-for-service and acknowledges call
- e. Patrol officer conducts preliminary interview with child/children
- f. Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s)
- g. Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings)
- h. Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse.

*\*it should be noted that step H does not apply to the Rialto Police Department – the patrol officer is authorized to close the report in the computer aided system without the supervisor review using his/her discretion of the proper use of call disposition (unfounded, necessary action taken, etc.)*

Steps a – g are the same procedures the Rialto Police Department follows for investigating and documenting its unfounded allegations of child abuse, where the computer aided dispatch record serves as the final source document (no written report follows).

A comparison of Level 2 (No Child Abuse) and Level 3 (Reported CACI Investigation) investigations, Step 7, shows that the only difference is in documentation where a Level 3 investigation (determined to be substantiated or inconclusive) requires an officer to write a report; this is not required for Level 2 investigation (unfounded) that ends at the closure of the CAD call.

In addition to the above, the Parameters and Guidelines, Section IV.B.3.a.1, state that the time to “Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive” is reimbursable. This activity includes, “...conducting initial interviews with parents, victims, suspects or witnesses, where applicable, and making a report of the finding of those interviews.”

The wording above “where applicable,” shows that an investigation may or may not require interview with parties. Although the City of Rialto still affirms that officers contacted at least one party for all mandate-related cases claimed for investigative costs, to require documented proof that an interview always occurred contradicts the statement above by the Commission.

The key point to consider is that the Commission only requires that a documentation of the investigative finding take place at the closure of the call (Level 2 Investigation, Step 7). The officer's call disposition and/or call notes, however minimal, meet this very objective; the disposition of unfounded reflects the officer's observations, interviews and overall conclusions as a result of conducting an investigation. Not

having a detailed narrative report should not nullify reimbursement for the eligible preliminary investigative procedure.

Accordingly, it is the City's position that records allowed for review of referral only should be eligible for full investigative time as the City has provided ample source documentation to support that an initial investigation, in compliance with the mandate, occurred. It would be impossible, and negligent, for an officer to conclude an outcome of unfounded without first contacting involved parties to gather necessary facts to make a determination of the allegation of abuse. The fact that an unfounded investigation is not documented identically as a substantiated investigation (allowed by SCO) does not negate that the investigative activity took place, and therefore, costs should be allowed.

#### CITY'S OPPOSITION TO FINDING 2 – ALLOWABLE TIME INCREMENTS – PAGE 20

The SCO accepted the City's time study supporting 2.24 hours for completing an initial investigation and applied this to SCARs allowed for full investigation (673 cases total). The SCO also allowed review of referral as this is a mandate activity and [the SCO] believes the time spent to review the referral is inclusive of the investigation time of 2.24 hours.

The City disagrees with this interpretation for the following reasons:

- 1) **Intake of referral occurs before investigation begins** – either by reading SS 8572 submitted by other mandated reporter or talking to mandated reporter over the phone
- 2) Officer interviews with SCO indicated review of referral takes place prior to officer being assigned to handle child abuse investigation
- 3) It is clear from the Rialto Police Department Memorandum dated May 22, 2014 (copy attached) and officer interviews that the time spent to review and log the SCAR referral was not part of the initial time study documenting investigation time, but is a separate, allowable, activity.

Instructions provided to complete time study were specific to logging time spent to:

- a. conduct an investigation
- b. write report
- c. complete SS 8583 form
- d. supervisor review/approval

The City asserts that including the time increment for accepting/reviewing the SCAR referral as part of the 2.24 hours of allowable time for those cases fully investigated is inappropriate and unfair. A more equitable conclusion is to allow the time increment for accepting/reviewing the SCAR referral to be added to the 2.24 hours for all cases allowed for investigation (review time plus investigation time).

#### CITY'S OPPOSITION TO FINDING 2 – ADDITIONAL TIME INCREMENT FOR SCARS – REVIEW OF REFERRAL ONLY

The SCO determined that 16 minutes is allowable to perform the mandated activity of an officer to review the Suspected Child Abuse Report (SS 8572 form) referral. This time was based on interviews conducted with officers whose responses yielded the following:

- Officer 1 – takes 10 to 15 minutes to review SCAR form (this averages to 13 minutes)
- Officer 2 – takes 20 to 25 minutes to review SCAR form (this averages to 23 minutes)
- **Combined average to review SCAR form = 17.5 minutes**

Based on the above factual data, the City requests that the SCO correct the allowable review of referral time from 16 minutes to 17.5 minutes based on the combined average determined as a result of the interview statements provided by both officers.

#### SCO Comment

The audit adjustment and recommendation for the Complete an Investigation cost component remain unchanged.

We will address the city's response in the same order that it was presented.

The second paragraph on page 21 of this audit report has been revised per the city's request.

The fifth paragraph on page 21 of this audit report has been revised to reflect minor edits requested by the city.

The city strongly disagrees with the denial of investigative costs for LEA-generated cases. The city argues that the SCO's claiming instructions and parameters and guidelines clearly specify that reimbursement is allowable if the level of investigation performed to complete the SS 8583 Report Form exceeds that which is required to complete the SS 8572 Form. The city claims that the documentation provided to support other agency-generated cases was determined to be allowable by the SCO while equivalent documentation to support LEA-generated cases was denied. In addition, the city asserts that the investigative steps taken by police officers were the same for LEA-generated cases that the SCO determined were unallowable and other-agency generated cases that were allowable.

The city maintains that—through actual source documents, including CAD logs and written crime reports, police officer interviews, and discussions with Captain William Wilson and Crime Analyst Jennifer Krutak—the city has demonstrated that the level of investigation exceeded the basic requirements needed to complete the SS 8572 Form, and that the level of investigation required to complete a SS 8572 Form is not sufficient to complete the SS 8583 Report Form. The city contends that it incurred eligible costs for LEA-generated cases and reimbursement should be allowed for full investigative and report writing time and supervisory review and approval. The city is requesting the following:

- 1.74 hours for a Police Officer classification to perform the initial investigation on LEA-generated cases

- 1.04 hours for a Police Officer classification to write a report on LEA-generated cases that were investigated
- Seven minutes (0.12 hours) for a Sergeant classification to review and approve the written reports

The Commission's Statement of Decision, pages 40 through 42, discusses in detail what activities are and are not reimbursable when a mandated reporter (Police Department, County Welfare, and Probation Department) is also the investigating agency. Per PC section 11166(a), a mandated reporter is already compelled by the nature of his/her duty to report instances of suspected child abuse via the SS 8572 form. No higher level of service is mandated and, therefore, the duty to investigate under PC section 11166(a) is not reimbursable. Furthermore, the level of investigation performed by the mandated reporter to gather the necessary information for completing the SS 8572 form is frequently sufficient to complete form SS 8583 Report Form.

Page 41 of the Statement of Decision states the following:

The precise scope of this investigative duty is not specified, but all mandated reporters are expected to employ the Form SS 8572 to report suspected child abuse... This duty is triggered whenever the mandated reporter, in his or her professional capacity or within the scope of his or her employment, has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. Given the scope of employment within a law enforcement agency, county probation department, or county welfare agency generally includes investigation and observation for crime prevention, law enforcement and child protection purposes, information may be obtained by an employee which triggers the requirements of 11166(a), and ultimately leads to an investigation and report to DOJ under section 11169(a). Ultimately, some of the same information to satisfy the reporting requirements of section 11169 and the DOJ regulations may be obtained in the course of completing a mandated reporter's (non-reimbursable) duties under section 11166(a)

Page 42 of the Statement of Decision states the following:

The test claim statement of decision approved only Code of Regulations, title 11, section 903 as amended by Register 98, No. 29, which adopted the Form SS 8583, and required that only "certain information items...must be completed." Those information items, as discussed above, impose a very low standard of investigation for reporting to DOJ regarding instances of known or suspected child abuse.

The Statement of Decision emphasizes that a mandated reporter who is an employee of a child protective agency already has a greater responsibility to investigate when he/she has suspicions of child abuse. The Statement of Decision states, "[t]herefore, the regulations and statutes approved in the test claim statement of decision impose very little beyond what would otherwise be expected of a mandated reporter." The threshold of what makes the SS 8583 Report Form retainable is relatively low. Investigative work performed to identify suspects or gather proof for criminal charges is not necessary to complete the SS 8583 Report Form.



The Statement of Decision also states:

[t]herefore, any investigation conducted by an employee of a county law enforcement agency, county welfare department, or county probation department, *prior to the completion of a Form SS 8572 under section 11166(a)*, is not reimbursable under this mandated program. If the Form SS 8572 is *completed by an employee of the same agency, and the information contained in the Form SS 8572 is sufficient to make the determination and complete the essential information items required by section 11169 and the regulations*, then no further investigation is reimbursable.

Additionally, the Commission, when crafting the Statement of Decision, was aware of the potential of over-claiming when a mandated reporter is also the investigating agency. Page 40 of the Statement of Decision states, “the parameters and guidelines must be crafted to avoid over-claiming when the mandated reporter in a particular case is also an employee of the child protective agency that will complete the investigation under section 11169.”

The city did not provide supporting documentation for all of its costs claimed, which is not consistent with the rules in place when the claims were filed. The documentation requirements for the city’s mandated cost claims are contained within the parameters and guidelines adopted by the Commission on December 6, 2013. The parameters and guidelines require that all costs claimed be traceable to source documents that show evidence of the validity of such costs and their relationship to this mandate.

The city is responsible for maintaining documentation for the period the claims were subject to audit. However, the Rialto Police Department staff advised us that some of the supporting documentation has been destroyed, (specifically SS 8572 forms) as the term specified in the record retention policy for these forms had expired. Additionally, the city was unable to retrieve copies of the SS 8583 Report Forms, due to a lack of time and staffing necessary to search the master case files (electronic and paper) for each record. The city contends that the documentation provided to support the LEA-generated cases is equivalent to the documentation provided and accepted to support eligible reimbursement costs for other agency-generated cases.

However, the SCO is not required to make a determination on other agency-generated cases because the SS 8572 Forms are completed by another mandated reporter and cross-reported to the Rialto Police Department. The city is the mandated reporter for LEA-generated cases and must complete the SS 8572 Forms for these cases. Although the term specified in the city’s record retention policy had expired for maintaining copies of the SS 8572 Forms, the city advised us that there was a possibility of obtaining copies of the SS 8572 Forms from CPS. However, the SCO did not receive copies of the SS 8572 Forms from CPS. As the SS 8572 Forms were not available to review, the SCO is unable to make a determination regarding whether the SS 8572 Forms were in fact completed and cross-reported to CPS and the DA’s office.

Additionally, if the SS 8572 Forms were completed and cross-reported to CPS and the DA’s office, SCO is unable to confirm that an investigation

occurred prior to the completion of the SS 8572 Forms. Costs are ineligible for reimbursement if an investigation occurred prior to completion of the SS 8572 Forms. Costs are also ineligible for reimbursement if information obtained by the mandated reporter through the completion of the SS 8572 Forms was sufficient to make the determination and complete the essential information items required by PC section 11169.

Without being able to review the SS 8572 Forms completed by the city, the SCO is unable to determine whether the city was able to obtain sufficient information to make a determination and complete the essential information items required by PC section 11169. In addition, although the investigative steps performed by the city's police officers may have been the same for both the LEA-generated and other agency-generated cases, the city did not provide completed SS 8583 Report Forms for our review. For this particular component, the reimbursable activity is to complete an investigation *"for purposes of"* [emphasis added] preparing an SS 8583 Report Form.

Although the city provided additional documentation with the actual CAD logs, written crime reports, police officer interviews, and discussions with Captain William Wilson and Crime Analyst Jennifer Krutak, the city was unable to provide SS 8572 Forms and SS 8583 Report Forms—as required by the mandate for reporting purposes—for the SCO to review. As a result, we were unable to confirm whether the city performed eligible reimbursable activities on LEA-generated cases. Therefore, costs associated with investigation, report writing, and supervisory review and approval of LEA-generated cases are ineligible for reimbursement.

The city disagrees with the denial of the associated investigative costs for the SCAR cases that were determined to be partially investigated. The city contends that the SCAR cases that the SCO identified as "partially investigated" were investigated by officers and determined to be unfounded. The city maintains that no formal report was written to document the investigation once the call for service was closed. The city asserts that although the SCO is unwilling to accept the police department's call for service documents as adequate investigative support does not mean a full investigation was not performed.

The city maintains that the process for documenting an unfounded incident varies significantly from substantiated investigation, and the call for service record is procedural for serving as the only form of documentation. The city contends that the only source document for these unfounded investigations is the CAD log (call for service record) created during the officer's initial investigation. The city argues that it has provided ample justification to support that an investigation took place, and provided examples of other agency-generated cases referred to the Rialto Police Department, which the SCO allowed as partially-investigated SCAR cases. The city is seeking full reimbursement for investigative costs related to these SCAR cases determined to be partially investigated. The city maintains that there is sufficient information documented in the CAD logs to show that an investigation occurred and, therefore, costs should be allowable.

For this particular component, the reimbursable activity is to complete an investigation “*for purposes of*” [emphasis added] preparing an SS 8583 Report Form. The documentation provided does not support that the city prepared a written report to document the findings of the interviews. Although unfounded reports are not filed with the DOJ, one of the reimbursable activities in this cost component is making a report of the findings of the interviews. The city asserts that the no formal reports are written for unfounded cases. During our interviews conducted on November 29 and 30, 2018, with Captain William Wilson and Crime Analyst Jennifer Krutak, we requested that the city provide a copy of the city’s policies and procedures (Police Report Manual) for the audit period to support the city’s position that cases with a call disposition of unfounded or necessary action taken do not require a written police report to be completed.

The city has yet to provide the requested documentation. Therefore, the city has not provided sufficient source documentation to show that these SCAR cases, which were determined to be partially investigated, warrant full investigative reimbursement costs. The SCO is unable to rely upon the CAD log (call for service records) as adequate source documentation to support eligible reimbursable costs. Therefore, the city’s request for investigation time for cases with a call disposition of “unfounded” or “necessary action taken,” with only a CAD log as supporting documentation, is unsupported and unallowable. As a result, the reimbursable costs allowed for these partially investigated SCAR cases remains unchanged.

#### *Time Increment – Fully Investigated*

The city asserts that the SCO included the time increment of reviewing the SS 8572 Form as part of the 2.24 hours of allowable investigation time for other agency-generated SCARS that were fully investigated. However, this is an inaccurate statement. The SCO did not include the time increment of reviewing the SS 8572 Form as part of the 2.24 hours of allowable investigation time for other agency-generated SCARS that were fully investigated because the time increment to review the SS 8572 Form was not claimed. The city is requesting that the SCO allow the time increment of 2.24 hours of investigation time for other agency-generated cases and 17.5 minutes (0.29 hours) to review the SS 8572 Forms for the other agency-generated SCARS that were fully investigated. The city did not claim costs for reviewing the SS 8572 Forms or time associated with performing this activity. Therefore, the city’s request to allow 17.5 minutes (0.29 hours) to review the SS 8572 Forms for the other agency-generated cases is out of scope for this audit and is unallowable. As a result, there is no impact on the costs claimed, and therefore, nothing to “restore.”

#### *Time Increment – Partially Investigated*

For SCAR cases where a full initial investigation was not performed, preliminary investigative activities did occur. Therefore, the SCO conducted interviews with Police Officers to determine the time associated with reviewing a SS 8572 Form for SCARS that were partially investigated. The city disagrees with the time increment of 16 minutes

(0.27 hours) for a Police Officer classification to review a SS 8572 Form for SCARs that were partially investigated. For the cases that were determined not to have been fully investigated, the SCO determined that it would be reasonable to allow time spent conducting a partial initial investigation, to review the referral. The city contends that the time was based on officer interviews conducted that resulted in a combined average of 17.5 minutes (0.29 hours). The SCO conducted interviews with Police Officers on November 27 and 28, 2018, which resulted in the following:

- Police Officer 1 – takes 10 minutes to review a SS 8572 Form
- Police Officer 2 – takes 20 to 25 minutes to review a SS 8572 Form

Based on our interviews, we determined that 16 minutes (0.27 hours) to review a SS 8572 Form is allowable for SCARs that were partially investigated. As a result, the city's request to apply the time increment of 17.5 minutes (0.29 hours) to review SS 8572 Forms is unsupported and unallowable.

**FINDING 3—  
Unallowable salaries  
and benefits –  
Reporting to the State  
Department of  
Justice: Forwarding  
the SS 8583 Report  
Forms to the  
Department of Justice  
cost component**

The city claimed \$195,719 in salaries and benefits for the Forwarding the SS 8583 Report Forms to the Department of Justice cost component during the audit period. During testing, we found that \$38,875 is allowable and \$156,844 is unallowable. Costs claimed are unallowable because the city misinterpreted the program's parameters and guidelines. As a result, the city estimated and overstated the number of hours spent performing the mandated activity, and neglected to base costs on the actual number of eligible SS 8583 report forms that were prepared and submitted to the DOJ.

The following table summarizes the claimed, allowable, and adjusted salaries and benefits costs related to the Forwarding the SS 8583 Report Forms to the Department of Justice cost component for the audit period:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
1999-2000	\$ 11,747	\$ 2,257	\$ (9,490)
2000-01	12,157	2,314	(9,843)
2001-02	12,975	2,481	(10,494)
2002-03	10,169	2,018	(8,151)
2003-04	16,110	3,070	(13,040)
2004-05	20,274	3,841	(16,433)
2005-06	19,367	3,703	(15,664)
2006-07	18,121	3,391	(14,730)
2007-08	11,687	2,199	(9,488)
2008-09	17,361	3,229	(14,132)
2009-10	15,811	2,912	(12,899)
2010-11	18,888	3,476	(15,412)
2011-12	11,052	3,984	(7,068)
Total	<u>\$ 195,719</u>	<u>\$ 38,875</u>	<u>\$ (156,844)</u>

## Number of SS 8583 Forms Forwarded to the DOJ

### *Claimed*

For the audit period, the city claimed the SCAR case count totals in the city's SCAR summary document. The SCAR summary document identifies the total number of SCAR cases that the city worked on during each fiscal year of the audit period. For FY 1999-2000 through FY 2001-02, the number of SCAR cases identified in the SCAR summary document was based on estimates.

From FY 1999-2000 to FY 2001-02, the city was transitioning to new dispatch and records management systems that did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying both the CAD System and the RMS. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components.

### *Allowable*

This component provides reimbursement for costs associated with preparing and submitting the SS 8583 form to the DOJ for every case in which the Rialto Police Department investigated known or suspected child abuse or severe neglect, and which it determined to be substantiated or inconclusive.

Our audit found that the SCAR case count totals in the SCAR summary document were inaccurate counts to use for this cost component. The SCAR summary document included cumulative totals of all SCARs that the Rialto Police Department worked on during the audit period. The SCAR summary document included cases of known or suspected child abuse or severe neglect that were determined to be unfounded after the Rialto Police Department investigated them; cases that were only partially investigated (only the referral was reviewed); and non-mandate-related cases.

During the course of the audit, the city was unable to access historical electronic records for an extended period of time due to a system upgrade. There was a lack of time and staffing to search the master case files (electronic and paper) for each record to retrieve a copy of the SS 8583 Report Form. Consequently, we requested and the city was able to provide detailed SCAR case listings for FY 2003-04, FY 2007-08, and FY 2010-11. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. We calculated a weighted average based on the results of our testing.

For testing purposes, we judgmentally selected a non-statistical sample from the SCAR case listings by selecting every fourth case until a sample size of 20% was attained, totaling 151 SCAR cases (66 out of 328 in FY 2003-04, 37 out of 186 in FY 2007-08, and 48 out of 242 in FY 2010-11) out of 756 to review. Based on our review of the FY 2003-

04 SCAR cases, we found that of the 66 cases sampled, 13 were non-mandate-related and 53 were mandate-related; of the 53 mandate-related SCAR cases, 27 were LEA-generated and 26 were other agency-generated. For FY 2007-08, we found that of the 37 cases sampled, five were non-mandate-related and 32 were mandate-related; of the 32 mandate-related SCAR cases, 14 were LEA-generated and 18 were other agency-generated. For FY 2010-11, we found that of the 48 cases sampled, eight were non-mandate-related and 40 were mandate-related; of the 40 mandate-related SCAR cases, 22 were LEA-generated and 18 were other agency-generated.

### **Number of SCARs – LEA-generated**

We calculated a weighted average using the total number of LEA-generated SCAR cases, totaling 63 (27 for FY 2003-04, 14 for FY 2007-08, and 22 for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average of LEA-generated SCAR cases for these fiscal years was 50.40%. The weighted average of non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related SCAR cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 50.40% (LEA-generated SCAR cases) to the total number of mandate-related SCAR cases by fiscal year to calculate the total number of mandate-related SCAR cases that were LEA-generated. These calculations allowed us to determine the total allowable number of LEA-generated SCAR cases.

To determine the total number of LEA-generated SCAR cases that were determined to be substantiated or inconclusive, we calculated a weighted average. We used the total number of LEA-generated SCAR cases that were determined to be substantiated or inconclusive, totaling 50 (22 for FY 2003-04, 12 for FY 2007-08, and 16 for FY 2010-11). We divided this amount by the number of LEA-generated cases, totaling 63 (27 for FY 2003-04, 14 for FY 2007-08, and 22 for FY 2010-11). The weighted average of LEA-generated SCAR cases that were determined to be substantiated or inconclusive for these fiscal years was 79.37%. We applied 79.37% to the allowable number of LEA-generated SCAR cases to determine the allowable number of SS 8583 forms prepared and submitted to the DOJ.

After performing these calculations, we determined that 1,125 LEA-generated SCAR cases (out of 3,396 total SCAR cases) were determined to be substantiated or inconclusive after the Rialto Police Department investigated them during the audit period. Therefore, the allowable number of LEA-generated SCAR cases that were substantiated or inconclusive for the audit period totals 1,125.

The following table summarizes the total claimed, non-mandate-related and mandate-related cases; the percent of LEA-generated SCARs and the allowable number of LEA-generated SCARs; the percent of SS 8583 forms that were LEA-generated and the allowable number of SS 8583 forms that were LEA-generated; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of LEA-generated SCARs (d)	Allowable Number of LEA-generated SCARs (e) = (c) * (d)	Percent of SS 8583 Forms Prepare/Submit LEA-Generated (f)	Allowable SS 8583 Forms Prepare/Submit LEA-Generated (g) = (e) * 79.37%	Audit Adjustment (h) = (g) - (a)
1999-2000	249	43	206	50.40%	104	79.37%	83	(166)
2000-01	257	44	213	50.40%	107	79.37%	85	(172)
2001-02	265	46	219	50.40%	110	79.37%	87	(178)
2002-03	224	39	185	50.40%	93	79.37%	74	(150)
2003-04	326	56	270	50.40%	136	79.37%	108	(218)
2004-05	319	55	264	50.40%	133	79.37%	106	(213)
2005-06	314	54	260	50.40%	131	79.37%	104	(210)
2006-07	293	50	243	50.40%	122	79.37%	97	(196)
2007-08	186	32	154	50.40%	78	79.37%	62	(124)
2008-09	256	44	212	50.40%	107	79.37%	85	(171)
2009-10	223	38	185	50.40%	93	79.37%	74	(149)
2010-11	242	42	200	50.40%	101	79.37%	80	(162)
2011-12	242	42	200	50.40%	101	79.37%	80	(162)
Total	3,396	585	2,811		1,416		1,125	2,271

### Number of SCARs – Other Agency-Generated

We calculated a weighted average using the total number of other agency-generated SCAR cases, totaling 30 (12 for FY 2003-04, 14 for FY 2007-08, and four for FY 2010-11). We divided this amount by the number of mandate-related SCAR cases, totaling 125 (53 for FY 2003-04, 32 for FY 2007-08, and 40 for FY 2010-11). The weighted average of other agency-generated SCAR cases for these fiscal years was 24.00%. The weighted average of non-mandate-related cases was 17.22%. We applied the weighted average percentage of 17.22% (non-mandate-related cases) to the total number of SCAR cases claimed by fiscal year to calculate the total number of non-mandate-related SCAR cases. We subtracted the total number of non-mandate-related SCARs from the total number of SCARs claimed to calculate the number of mandate-related SCAR cases by fiscal year. We applied the weighted average percentage of 24.00% (other agency-generated SCAR cases) to the total number of mandate-related SCAR cases by fiscal year to calculate the number of mandate-related SCAR cases that were other agency-generated. These calculations allowed us to determine the total allowable number of other agency-generated SCAR cases.

We then calculated a weighted average of the total number of other agency-generated SCAR cases that were determined to be substantiated or inconclusive. We used the number of other agency-generated SCAR cases that were determined to be substantiated or inconclusive, totaling 23 (eight for FY 2003-04, 12 for FY 2007-08, and three for FY 2010-11). We divided this amount by the number of other agency-generated cases,

totaling 30 (12 for FY 2003-04, 14 for FY 2007-08, and four for FY 2010-11). The calculated weighted average of other agency-generated SCAR cases that were determined to be substantiated or inconclusive for these fiscal years was 76.67%. We applied 76.67% to the allowable number of other agency-generated SCAR totals to determine the allowable number of SS 8583 forms prepared and submitted to the DOJ.

After performing these calculations, we determined that 517 other agency-generated SCAR cases (out of 3,396 total SCAR cases) were determined to be substantiated or inconclusive after the Rialto Police Department investigated them during the audit period. Therefore, the allowable number of other agency-generated SCAR cases that were substantiated or inconclusive for the audit period totals 517.

The following table summarizes the total claimed, non-mandate-related and mandate-related cases; the percent of other agency-generated SCARs and the allowable number of other agency-generated SCARs; the percent of other agency-generated SS 8583 forms and the allowable number of other agency-generated SS 8583 forms that were prepared and submitted to the DOJ; and the audit adjustment per fiscal year:

Fiscal Year	Claimed Number of SCARs Investigated (a)	Non-mandate-related Cases 17.22% (b) = (a) * 17.22%	Mandate-related Cases (c) = (a) - (b)	Percent of Other Agency-generated SCARs (d)	Allowable Number of Other Agency-generated SCARs (e) = (c) * (d)	Percent of SS 8583 Forms Prepare/Submit Other Agency (f)	Allowable SS 8583 Forms Prepare/Submit Other Agency (g) = (e) * 76.67%	Audit Adjustment (h) = (g) - (a)
1999-2000	249	43	206	24.00%	49	76.67%	38	(211)
2000-01	257	44	213	24.00%	51	76.67%	39	(218)
2001-02	265	46	219	24.00%	53	76.67%	41	(224)
2002-03	224	39	185	24.00%	44	76.67%	34	(190)
2003-04	326	56	270	24.00%	65	76.67%	50	(276)
2004-05	319	55	264	24.00%	63	76.67%	48	(271)
2005-06	314	54	260	24.00%	62	76.67%	48	(266)
2006-07	293	50	243	24.00%	58	76.67%	44	(249)
2007-08	186	32	154	24.00%	37	76.67%	28	(158)
2008-09	256	44	212	24.00%	51	76.67%	39	(217)
2009-10	223	38	185	24.00%	44	76.67%	34	(189)
2010-11	242	42	200	24.00%	48	76.67%	37	(205)
2011-12	242	42	200	24.00%	48	76.67%	37	(205)
Total	3,396	585	2,811		673		517	2,879

## Time Increments

### Claimed

The city claimed between 59 minutes (0.98 hours) and 1.04 hours per case for a Police Officer classification to write, prepare, and forward written reports and between six and seven minutes (0.11 hours to 0.12 hours) for a Sergeant classification to review and approve written reports. These time increments were included in the Forwarding the SS 8583 Report Forms to the Department of Justice cost component, although they should have been claimed under the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component. We informed the city of this discrepancy during the audit, as discussed in Finding 2.



*Allowable*

As a result of the time increments for this cost component being allocated to the Complete an Investigation for Purposes of Preparing the SS 8583 Report Form cost component, we needed to determine the time increments associated with preparing and submitting the SS 8583 forms to DOJ. We interviewed a Police Records Supervisor and a Police Records Assistant II from the Rialto Police Department to obtain an understanding of the city's processes for preparing and submitting the SS 8583 forms to the DOJ. Based on our discussions with Police Department staff members, we determined that it takes a Police Officer classification 24 minutes (0.40 hours) ATI to prepare a SS 8583 form and a Police Records Assistant I/II classification seven minutes (0.12 hours) ATI to submit a SS 8583 form to the DOJ. We determined that the allowable ATIs for these classifications to prepare and submit the SS 8583 forms to the DOJ total 0.52 hours.

*Hours Adjustment*

The following table summarizes the claimed, allowable, and adjusted hours based on the adjustments made to the number of SS 8583 forms submitted to the DOJ and the allowable ATIs to prepare and submit each SS 8583 form to the DOJ for the audit period:

Fiscal Year	Hours Claimed (a)	Hours Allowable (b)	Audit Adjustment (c) = (b) - (a)
1999-2000	282.25	62.92	(219.33)
2000-01	291.91	64.48	(227.43)
2001-02	300.39	66.56	(233.83)
2002-03	245.21	56.16	(189.05)
2003-04	377.07	82.16	(294.91)
2004-05	368.98	80.08	(288.90)
2005-06	358.57	79.04	(279.53)
2006-07	338.90	73.32	(265.58)
2007-08	215.14	46.80	(168.34)
2008-09	296.11	64.48	(231.63)
2009-10	257.94	56.16	(201.78)
2010-11	279.91	60.84	(219.07)
2011-12	143.43	60.84	(82.59)
Total	<u>3,755.81</u>	<u>853.84</u>	<u>(2,901.97)</u>

**Criteria**

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents. The parameters and guidelines state, in part:

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.

The parameters and guidelines (section IV-B.3.a.2.) allow ongoing activities related to costs for reporting to the DOJ for the following reimbursable activities:

2) Forward [SS 8583] reports to the Department of Justice

Prepare and submit to the Department of Justice a report in writing of every case it investigates of known or suspected child abuse or severe neglect which is determined to be substantiated or inconclusive, as defined in Penal Code section 11165.12. Unfounded reports, as defined in Penal Code section 11165.12, shall not be filed with the Department of Justice. If a report has previously been filed which subsequently proves to be unfounded, the Department of Justice shall be notified in writing of that fact. The reports required by this section shall be in a form approved by the Department of Justice (currently form 8583) and may be sent by fax or electronic transmission. (Penal Code section 11169(a) (Stats. 1997, ch. 842, § 5 (SB 644); Stats. 2000, ch. 916 (AB1241); Stats. 2011, ch. 468, § 2 (AB 717)); Code of Regulations, Title 11, section 903; "Child Abuse Investigation Report" Form SS 8583).

This activity includes costs of preparing and submitting an amended report to DOJ, when the submitting agency changes a prior finding of substantiated or inconclusive to a finding of unfounded or from inconclusive or unfounded to substantiated.

***Reimbursement is not required for the costs of the investigation required to make the determination to file an amended report.***

The parameters and guidelines (section V.A.1. – Claim Preparation and Submission – Actual Costs Claims, Direct Cost Reporting) state:

1. Salaries and Benefits

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 ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response**FINDING 3 – UNALLOWABLE SALARIES AND BENEFITS –  
REPORTING TO THE STATE DEPARTMENT OF JUSTICE:  
FORWARDING THE SS 8583 REPORT FORMS TO THE  
DEPARTMENT OF JUSTICE COST COMPONENT**

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made [in] the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

**The following are city's proposed corrections for Finding 3:**

CITY'S PROPOSED CHANGE TO PAGE 24, SECOND PARAGRAPH, UNDER "CLAIMED" SUBHEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 24, THIRD PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of SS 8583 forms that were prepared and submitted to the DOJ for the audit period. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to search the master case file (electronic and paper) for each record to retrieve a copy of the SS 8583 form."

CITY'S PROPOSED CHANGE TO POSITION TITLE, PAGE 28, FIRST PARAGRAPH – Change "Police Records Supervisor II" to "Police Records Supervisor"

**City request for future consideration:**

The city has requested the reclassification of numerous cases that were determined to be non-mandate related or not fully documented in the SCO's Draft Audit Report. If the city's explanations and evidence presented in this response have convinced the SCO to reclassify some of the cases from unallowable to allowable, the City requests that those corresponding cases found to be allowable be credited appropriate time under this eligible component **Finding 3: Unallowable Salaries and benefits – Reporting to the State Department of Justice: Forwarding the SS 8583 Report Forms to the Department of Justice cost component.**

In closing, the City of Rialto would like to reaffirm its position that the SCO has unjustly denied costs for several mandated activities we believe have been supported with ample source documentation, time studies, CAD logs to support officer time to complete an investigation, and staff interviews.

If agreeable to the SCO, Captain William Wilson will prepare and submit a declaration to further substantiate the city's arguments outlined in this response. Captain Wilson has been employed by the Rialto Police Department for 17 ½ years, has 27 years of total law enforcement experience, and has extensive experience in the area of child abuse investigations.

The intent of submitting the declaration is to offer additional support to the previously submitted documentation that was reviewed by the SCO throughout this audit. Per page 3 of the Parameters and Guidelines:

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The City appreciates the opportunity to respond to the SCO's Draft Audit Report. We believe we have accurately interpreted and supported our costs claimed in accordance with claiming instructions and Commission guidelines. Additional documentation is available should the SCO determine to reconsider allowable costs and make adjustments to the findings of this audit.

**SCO Comment**

The audit adjustment and the recommendation for the forwarding reports to the DOJ cost component remain unchanged.

We will address the city's response in the same order that it was presented.

The first complete paragraph on page 41 of this audit report has been revised per the city's request.

The fourth complete paragraph on page 41 of this audit report has been revised to reflect minor edits requested by the city.

The position title of “Police Records Supervisor II,” cited in the draft audit report, has been amended to “Police Records Supervisor” in the first paragraph on page 45 of this audit report, per the city’s request.

The audit adjustments and recommendations of this audit report remain unchanged for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components. The additional documentation provided with the Draft Audit response, CAD logs, written crime reports, police officer interviews, discussions with Captain William Wilson and Crime Analyst Jennifer Krutak, and documentation obtained throughout the course of the audit does not provide adequate support for additional time or eligible reimbursable costs for these cost components.

#### **FINDING 4— Overstated indirect costs**

The city claimed \$377,036 in indirect costs for the audit period. During testing, we found that \$105,430 is allowable and \$271,606 is unallowable. Costs claimed are unallowable because the city misinterpreted the program’s parameters and guidelines and, as a result, overstated its indirect cost rates for all fiscal years excluding FY 1999-2000, and applied the indirect cost rates to unallowable salaries.

The following table summarizes the claimed, allowable, and adjusted indirect costs for the audit period:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
1999-2000	\$ 16,591	\$ 5,098	\$ (11,493)
2000-01	18,892	5,151	(13,741)
2001-02	21,512	5,953	(15,559)
2002-03	17,241	4,623	(12,618)
2003-04	29,165	7,937	(21,228)
2004-05	34,240	9,304	(24,936)
2005-06	36,417	10,160	(26,257)
2006-07	32,649	8,903	(23,746)
2007-08	24,515	6,362	(18,153)
2008-09	39,790	9,526	(30,264)
2009-10	35,319	8,971	(26,348)
2010-11	44,258	11,366	(32,892)
2011-12	26,447	12,076	(14,371)
Total	<u>\$ 377,036</u>	<u>\$ 105,430</u>	<u>\$ (271,606)</u>

#### **Salaries claimed as indirect costs**

The city classified various classifications as indirect positions and allocated the related salary and benefit costs to the indirect cost pool when computing claimed indirect cost rates. In our analysis, we noted that the indirect salaries and related benefits claimed as indirect costs might have included positions that were not indirect. The city provided a worksheet listing the classifications that it considered to be indirect.

The following table lists the 42 classifications that the city claimed as being 100% indirect in its ICRPs at some point during the audit period. Some of the classifications were claimed every fiscal year, while others were claimed in only some fiscal years.

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Classifications Claimed as Indirect

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Administrative Assistant	Police Chief
Administrative Secretary	Police Officer (Administrative Duty)
Accounting Technician	Police Cadet
Captain	Police Records Analyst II
Crime Analyst	Police Records Assistant I/II
Crime Analyst Assistant	Police Records Supervisor
Commander	Police Sergeant
Corporal	Police Training Sergeant
Corporal (Administrative)	Police Transcriber
Deputy Police Chief	Police Transcriptionist
Emergency Dispatcher (Part-time)	Property and Evidence Assistant
Emergency Dispatcher I/II	Senior Accounting Assistant
Emergency Dispatcher Supervisor	Senior Community Services Officers (2)
Emergency Services Supervisor	Senior Office Assistant
Executive Assistant	Senior Office Specialist
Executive Secretary	Senior Police Records Specialist
Information System Analyst	Sergeant
Law Enforcement Technician	Sergeant (Administrative)
Lieutenant	Transcriber
Office Assistant II	Technical Assistant

We identified 16 of the 42 positions as likely not 100% indirect, based on the nature of the positions and tasks performed. The remaining classifications are support roles or mostly administrative in nature, and therefore we accepted the city's assessment. The positions in question were the following:

- Crime Analyst
- Crime Analyst Assistant
- Emergency Dispatcher (Part-time)
- Emergency Dispatcher I/II
- Emergency Dispatch Supervisor
- Emergency Services Supervisor
- Law Enforcement Technician
- Lieutenant
- Police Cadet
- Police Corporal
- Police Sergeant
- Police Records Assistant II
- Property and Evidence Assistant
- Senior Community Services Officers
- Senior Police Records Specialist

For these positions, we reviewed the tasks identified on the city's duty statements. The duty statements served as a tool for determining an allocation between direct and indirect duties based on the list of typical duties performed.

As a general rule, any classification involved in providing specific, identifiable, and direct services should be considered as a direct labor cost. Indirect labor costs are those which are not readily identifiable or assignable to one unit and would typically benefit more than one department.

### **Recalculation of Fractional Percentages for Indirect Cost Pool**

We analyzed the duties listed on the duty statements for the 16 classifications that we determined to be not 100% indirect. For each classification, we calculated how many of the duties listed on the duty statements were indirect and how many were direct. The city requested that we re-evaluate the duties that were determined to be direct versus indirect for each of these classifications. The city provided a supplemental reassessment analysis document identifying 16 classifications and their associated tasks, with clarifying details of the duties performed. The supplemental reassessment analysis document was completed using input provided by the city's Administrative Support Services Captain, who is responsible for overseeing all administrative functions of the Rialto Police Department and who determines how frequently duties will be performed by personnel as well as assigning responsibilities that may be outside of the standard duty statement. In addition, the city recalculated the direct and indirect percentages based on the duty statement tasks identified on the supplemental reassessment analysis document. Based on our review of the city's supplemental reassessment analysis document and discussion with the city's Administrative Support Services Captain, we accepted the city's recalculated direct and indirect percentages for each of these 16 classifications.

We calculated fractional percentages of indirect labor for each of the 16 classifications. The final determination of the allocation of indirect labor is as follows:

- Crime Analyst – 85%
- Crime Analyst Assistant – 70%
- Emergency Dispatcher (Part-time) – 94%
- Emergency Dispatcher I/II – 94%
- Emergency Dispatch Supervisor – 90%
- Emergency Services Supervisor – 90%
- Law Enforcement Technician – 80%
- Lieutenant – 90%
- Police Cadet – 20%
- Police Corporal – 50%
- Police Sergeant – 60%
- Police Records Assistant II – 90%

- Property and Evidence Assistant – 80%
- Senior Community Services Officers – 80%
- Senior Police Records Specialist – 90%

### Recalculated Rates

For each fiscal year of the audit period, excluding FY 1999-2000, we recalculated the indirect cost rates by adjusting the salaries and related benefits costs allocated into the indirect cost pool based on the final determination of the allocation of direct and indirect labor ratio for the 16 classifications.

The following table summarizes the claimed, allowable, and adjusted indirect cost rates for the audit period:

Fiscal Year	Indirect Cost Rate Claimed (a)	Allowable Indirect Cost Rates (b)	Rate Difference (c) = (b) - (a)
1999-2000	58.50%	58.50%	-
2000-01	66.20%	62.29%	-3.91%
2001-02	70.10%	66.52%	-3.58%
2002-03	66.40%	61.30%	-5.10%
2003-04	75.00%	69.96%	-5.04%
2004-05	85.20%	79.96%	-5.24%
2005-06	89.40%	86.05%	-3.35%
2006-07	84.30%	79.54%	-4.76%
2007-08	98.40%	88.01%	-10.39%
2008-09	107.00%	88.56%	-18.44%
2009-10	107.90%	95.69%	-12.21%
2010-11	118.80%	105.98%	-12.82%
2011-12	118.60%	103.84%	-14.76%

### Summary of Audit Adjustment

For each fiscal year of the audit period, we recalculated allowable indirect costs by applying the audited indirect cost rates to the allowable salaries. We found that the city overstated indirect costs totaling \$271,606 for the audit period (\$10,107 related to overstated indirect cost rates and \$261,499 related to overstated salaries and benefits in Findings 1, 2, and 3).

Fiscal Year	Indirect Cost Rate Difference Adjustment	Unallowable Salaries Cost Adjustment	Total Audit Adjustment
1999-2000	\$ -	\$ (11,493)	\$ (11,493)
2000-01	(323)	(13,418)	(13,741)
2001-02	(319)	(15,240)	(15,559)
2002-03	(385)	(12,233)	(12,618)
2003-04	(571)	(20,657)	(21,228)
2004-05	(610)	(24,326)	(24,936)
2005-06	(396)	(25,861)	(26,257)
2006-07	(532)	(23,214)	(23,746)
2007-08	(751)	(17,402)	(18,153)
2008-09	(1,985)	(28,279)	(30,264)
2009-10	(1,145)	(25,203)	(26,348)
2010-11	(1,374)	(31,518)	(32,892)
2011-12	(1,716)	(12,655)	(14,371)
Total	<u>\$ (10,107)</u>	<u>\$ (261,499)</u>	<u>\$ (271,606)</u>



## Criteria

The parameters and guidelines (section V.B. – Claim Preparation and Submission – Indirect Cost Rates) state:

Indirect costs are cost that are incurred for a common or joint purpose...

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B [OMB Circular A-87 Attachments A and B]). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

## Recommendation

The ICAN Investigation Reports Program was suspended from FY 2015-16 through FY 2017-18. If the program becomes active again, we recommend that the city follow the mandated program claiming instructions and the parameters and guidelines to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

The city did not provide a response to this audit finding.

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

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## *City of Rialto* *California*

February 4, 2019

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

RE: City of Rialto Interagency Child Abuse and Neglect (ICAN) Investigation Reports Program  
Claims Audit, Fiscal Years 99-00 through 11-12

Dear Ms. Kurokawa:

Enclosed are the City of Rialto's comments to the draft audit report issued by the State Controller's Office for costs claimed related to the legislatively mandated Interagency Child Abuse and Neglect Investigation Reports Program for the period July 1, 1999 through June 30, 2012.

Please contact me and Jennifer Krutak after review and additional consideration of the enclosed comments and data should your office determine to make any modifications to the draft report submitted to the City of Rialto on January 22, 2019. I can be reached at (909) 820-7219 or [jbrown@rialtoca.gov](mailto:jbrown@rialtoca.gov); Ms. Krutak can be reached at (909) 820-2645 or [jkrutak@rialtopd.com](mailto:jkrutak@rialtopd.com).

Respectfully Submitted,

Jessica Brown, Finance Director

Enclosures

cc: Erica Velasquez, Auditor-in-Charge, State Controller's Office  
Lisa Kearney, Audit Manager, State Controller's Office  
William Wilson, Support Services Captain, Rialto Police Department  
Jennifer Krutak, Crime Analyst, Rialto Police Department

After reviewing the Interagency Child Abuse and Neglect Investigation Reports Program draft report of findings issued by the State Controller's Office (hereinafter, "SCO") on January 22, 2019, the City of Rialto (hereinafter, "city") responds and objects as follows:

**FINDING 1 – UNALLOWABLE SALARIES AND BENEFITS – CROSS-REPORTING FROM LAW ENFORCEMENT TO THE COUNTY WELFARE AND DISTRICT ATTORNEY'S OFFICE COST COMPONENT**

On January 8, 2019, during the audit exit conference call, Captain William Wilson of the City of Rialto Police Department mentioned concerns he had regarding references and misstatements made of the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability. SCO Audit Manager Lisa Kearney advised the City of Rialto to submit language that best reflects the systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

**The following are city's proposed corrections for Finding 1:**

CITY'S PROPOSED CHANGE TO PAGE 11, SECOND PARAGRAPH, UNDER "CLAIMED" SUB-HEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 12, SECOND PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of other agency-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years."

CITY'S PROPOSED CHANGE TO POSITION TITLE, PAGE 14, FIRST PARTIAL PARAGRAPH – Change "Police Records Supervisor II" to "Police Records Supervisor"

**The following are city's objections to Finding 1:**

**CITY'S OPPOSITION TO FINDING 1 – SERGEANT'S REVIEW TIME UNALLOWABLE**

The City claimed time for the Sergeant to review written reports that are cross-reported to the County Welfare (hereinafter "CPS") and the District Attorney's Office (hereinafter "DA"). According to the draft report, "reviewing written reports before sending them to CPS and the DA's office is not a mandate-related activity. Therefore, costs claimed for the Sergeant to review written reports before sending them to CPS and the DA's office are unallowable."

The City disagrees with this finding as reviewing a written report is:

- 1) **Eligible** - Parameters and Guidelines, Section IV.B.3.a.1, allows for "... this activity includes review of the initial Suspected Child Abuse Report (Form 8572) ... and making a report of the findings of those interviews, which may be reviewed by a supervisor."

It is clear from the language of the Parameters and Guidelines that the Commission found report review a reasonably necessary activity and intended to allow for the reimbursement of supervisor review time for written reports. Further, nowhere in the Parameters and Guidelines, nor the Statement of Decision, does it specify what type of document is eligible or ineligible for supervisor review.

- 2) **Reasonably Necessary** - Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission's regulations, a reasonably necessary activity is defined as, "... those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program."

It is the City's position, that any written document that is required to be cross-reported as a part of the child abuse investigation to CPS or the DA satisfies a mandated activity under Section IV.B.3.a.1 and therefore, should be allowed for reimbursement of claimed costs for sergeant's review/approval of any written report for such investigations.

**CITY'S OPPOSITION TO FINDING 1 – ALLOWABLE TIME INCREMENT TO SEND REPORT**

On November 21, 2018, the SCO conducted interviews with police records staff to inquire on the clerical steps a Police Records Assistant I/II takes to process a written report for the purpose of sending to CPS and the DA. Employees interviewed identified the following key steps:

- 1) Pull and process electronic report written by officer

- 2) Prepare copies of report (per officer instructions) – includes watermarking documents for confidentiality purposes per California Penal Code 11142-43 prior to release
- 3) Release documents via fax/email/mail

Discussions immediately following the interviews between the City of Rialto and the SCO yielded an agreed average of six minutes per activity (steps 1-3 listed above) for a total of 18 minutes to process a written report to send to CPS and the DA. During subsequent conversations, the SCO reduced the total amount of time to six minutes stating that only step three involved the activity of physically sending the report, and therefore, steps one and two did not apply. The SCO has stated during discussions with the City that the "plain language" of the Parameters and Guidelines, Section IV.B.2.c.3, says "send a written report within 36 hours of receiving the information concerning the incident to any agency to which it is required to make a telephone report under Penal Code Section 11166" strictly limits reimbursement to sending the report (the physical activity of transmitting the document).

The City disagrees with this interpretation and contends that:

- 1) **Steps one and two are necessary in order to complete step three** – the physical act of sending a report cannot be completed without first pulling it over via the electronic system and processing the document(s) that will be faxed/emailed/mailed (to include scanning, if applicable, prior to emailing)
- 2) **Reasonably Necessary** - Pursuant to Government Code Section 17557(a) and Section 1183.7(d) of the Commission's regulations, a reasonably necessary activity is defined as, "... those activities necessary to comply with the statutes, regulations and other executive orders found to impose a state mandated program."
- 3) **Actual Costs to Completed Mandated Activity** - Page 3 of the Parameters and Guidelines states, "Actual costs are those costs actually incurred to implement the mandated activities." Steps one and two (aforementioned paragraph) are actual costs incurred to complete step three, the physical act of sending the written report.

Therefore, it is the City's position that all three steps are inclusive of the process to send a written report to CPS and the DA. Accordingly, the SCO should allow costs for this activity at 18 minutes for Police Records Assistant I/II.

**FINDING 2 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: COMPLETE AN INVESTIGATION FOR PURPOSES OF PREPARING SS 8583 REPORT FORM COST COMPONENT**

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made of the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised

language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

**The following are city's proposed corrections for Finding 2:**

CITY'S PROPOSED CHANGE TO PAGE 16, SECOND PARAGRAPH, UNDER "CLAIMED" SUB-HEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to compute the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 17, THIRD PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER

"In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of LEA-generated SCARs and non-mandate-related cases for each fiscal year to exclude from the total population. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to obtain detailed SCAR case listings for the remaining years."

**The following are city's objections to Finding 2:**

**CITY'S OPPOSITION TO FINDING 2 – NUMBER OF SCARS - FULLY INVESTIGATED**

The SCO denied investigative costs for all substantiated/inconclusive Law Enforcement Generated (hereinafter "LEA-generated") cases that were fully investigated for purposes of reporting to the Department of Justice (hereinafter "DOJ"). The SCO contends that these cases do not qualify for investigation or reporting writing (including supervisor review) despite the fact that almost 100% of the LEA-generated cases claimed were founded or inconclusive, therefore, requiring reporting to the DOJ. The SCO based the denial of costs on the following claiming wording of the Parameters and Guidelines (Section IV.B.3.a.1):



ii. In the event that the mandated reporter is employed by the same child protective agency required to investigate and submit the "Child Abuse Investigation Report" Form SS 8583 or subsequent designated form to the Department of Justice, pursuant to Penal Code section 11169(a), reimbursement is not required if the investigation required to complete the Form SS 8572 is also sufficient to make the determination required under section 11169(a), and sufficient to complete the essential information items required on the Form SS 8583..."

The City of Rialto believes that the denial of all actual, eligible costs for this component violates the Commission's intent and denies the City actual, documented costs incurred. The City strongly objects to this denial of all documented investigative costs for these LEA-generated cases for the following reasons:

- 1) Claiming instructions, and Parameters and Guidelines, clearly specify that reimbursement is eligible if the investigation required to report to the DOJ exceeds that which would have been required simply to complete the SS 8572 form. Rialto police officers conducted extensive investigations, as supported with actual time logs, which go beyond investigation time needed to satisfy the SS 8572 completion, thereby making these LEA-generated investigations eligible.
- 2) Documentation provided in support of other agency-generated cases was allowed by the SCO while identical documentation to support LEA-generated cases was denied
- 3) Investigative steps taken by officers were the same in LEA-generated (denied) and other-agency generated (allowed) investigations
- 4) City contends it has demonstrated that the investigation level exceeded the base requirements needed to fill out a mandated reporter form (SS 8572) - level of investigation required to fill in the SS 8572 was not sufficient to complete the SS 8583 form for DOJ reporting
- 5) SCO advised the City of Rialto these cases would be allowed at the rate of 1.74 hours per case for investigative time for all LEA-generated investigations that showed more than one interview of parties was conducted as of the December 4, 2018, audit status conference call.

The City firmly believes that it has adequately proven, through actual source documents and police staff interviews outlining investigative procedures, that the level of investigation performed to complete the SS 8583 exceeded that which was needed to cross report to CPS. A significant amount of time is spent to fully investigate an allegation of child abuse as is demonstrated with officer on-scene time logs, multiple officers assisting with the investigation, numerous parties being interviewed to determine the outcome of the allegation, written crime reports, etc. This level of effort would not have been required to simply fill out the cross reporting form to notify CPS of a suspected child abuse that has not been fully investigated, and in some instances, where the investigation has not yet begun.

The main objective of cross reporting to CPS (SS 8572) is to make the county aware of the alleged child abuse in order for CPS to assess if there is potential harm to the alleged victim(s) in the home.

The SS 8572 form is not required to be 100% completed to be accepted by CPS; only the reporting party and victim's basic information need to be included. An investigation does not need to be started or completed to obtain this information. As explained by Captain Wilson (and verified during subsequent officer interviews), the level of investigation required to complete SS 8572 is typically not sufficient to complete SS 8583. The SS 8572 generally involves talking to one person and gathering basic components of information. There are no requirements to first contact involved parties or conclude investigative findings before submitting the form.

However, in order to complete the SS 8583, and be accepted by the Department of Justice, a basic patrol level investigation must be completed. The SS 8583 has specific requirements that cannot be answered without first contacting parties involved:

- Section A - requires officer indicate if investigation is substantiated or inconclusive; this cannot be determined without completing an investigation (not required for SS 8572)
- Section C - officer must indicate if suspect was properly notified per PC 11169(b) regarding agency's requirement to notify DOJ of the subject being a suspected child abuse offender; investigation must be completed first (not required for SS 8572)
- Requires suspect's demographic information - date of birth, height, weight, eye color, hair color, social security number, driver's license number, and relationship to victim (most of these fields are not contained on SS 8572)

For a full list of the California Department of Justice's reporting components under SS 8583 that are not required to complete SS 8572, refer to <http://ag.ca.gov/childabuse/pdf/8583guide.pdf>. **The main requirement that exceeds SS 8572 is that a full, active, investigation must be completed** (pgs 2-4). A full investigation requires contact of not only a victim, but description/nature of injuries (not required under SS 8572). This guide further states that the form SS 8583 is to be sent to the DOJ only after the following four elements have been satisfied:

- a) made investigative contacts
- b) determined child abuse was not unfounded
- c) confirmed the suspected abuse or neglect is reportable to the DOJ as stipulated in previously mentioned statutes
- d) completed the investigation.

None of these elements are required for cross reporting. Therefore, to disallow all investigative costs for 100% of LEA-generated cases determined to be substantiated or inconclusive is unreasonable given that the source documents provided clearly support all the mandated activities were performed in furtherance of Parameters and Guidelines Section IV.B.3.a.1.

The SCO accepted the merits of the City's arguments and advised it was allowing costs during the December 4, 2018, status conference call. These allowed investigative costs were at the agreed amount of 1.74 hours. However, the very next day, the decision was reversed via email with no explanation other

than "after further review of the parameters and guidelines, the statement of decision, and the documentation we have to date, it is unclear that an investigation did in fact occur on LEA-generated cases (white cases)."

The City is aware that all decisions made to allow costs must be supported by the Parameters and Guidelines and Commission's Statement of Decision. Therefore, it is difficult to understand how those very same guidelines used to support the SCO allowing costs for LEA-generated cases on December 4, 2018, also justify denying costs on December 5, 2018. Despite numerous requests for specifics on what evidence is lacking in our documentation, the SCO has failed to provide them. The City can better assess the SCO's position if the SCO can point the City to the specific sections of the Parameters and Guidelines and Statement of Decision that support their denial along with an explanation of their interpretation of same language.

The City affirms it has provided actual evidence from CAD logs<sup>1</sup>, written crime reports, officer interviews, and discussions supported by Captain Wilson and Crime Analyst Jennifer Krutak that actual, eligible costs were incurred for the reimbursable components including:

- actual officer on-scene time to conduct the preliminary investigation
- number of officers on-scene conducting the preliminary investigation
- size and complexity of the written report
- number of parties interviewed including relationship to case and summary of statements

The City contends that all these factors demonstrate that the level of effort and time to conduct an investigation to complete SS 8583 exceeds that which would have been required to simply gather basic information to complete SS 8572 mandated reporter form.

Accordingly, it is the City's position that LEA-generated cases, determined to be substantiated or inconclusive, which have been allowed for forwarding the SS 8583 form to the DOJ (that showed more than one party was interviewed, as previously agreed to by the SCO on December 4, 2018) should also be allowed full investigative time, associated report writing time and supervisor review/approval.

#### CITY'S OPPOSITION TO FINDING 2 – NUMBER OF SCARS – PARTIALLY INVESTIGATED

The SCO denied associated investigative costs stating, on page 21 of the draft report, that "the Police Department began but did not complete or document a full initial investigation" however, did allow time to review each referral. These reports were investigated by officers and determined to be unfounded. Because they were unfounded, no formal report was written to document the investigation once the call

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<sup>1</sup> A CAD log (synonymous for call for service record) is used as a police department's first form of documentation when an officer is assigned to handle a patrol investigation. This is an entry to the Computer Aided Dispatch (CAD) system which logs basic information about a call for service: nature of alleged crime, officer assigned to investigation, date/time of call, location(s) involved, reporting/referring party, disposition of investigation as determined by officer. There is a corresponding CAD log for every investigation (substantiated/unfounded). Substantiated cases are followed by a formal written crime report in the Records Management System (RMS). Unfounded cases are closed out in the CAD system with no report to follow.

for service was closed. The SCO audit analysis spreadsheet identified these records in blue (calls for service).

The City would like to clarify, for the record, that the police department fully investigates all allegations of known or suspected child abuse. The SCO's statement that "a full initial investigation was not performed" is completely false, contradicts police policies and procedures, and is a violation of California Penal Code statutes. It is impossible for an officer to determine the case was unfounded without completing an investigation.

Throughout this audit, there has been disagreement between the City and the SCO on what constitutes acceptable source documentation to support that an investigation took place in order for costs to be deemed allowable. The fact that the SCO is unwilling to accept the police department's call for service documents as adequate investigative support does not mean that "a full initial investigation was not performed."

The City explained that the process for documenting an unfounded incident varies significantly from a substantiated investigation, and the call for service record is procedural for serving as the only form of documentation. The only source document for these unfounded investigations is the CAD log (call for service record) created during the officer's initial investigation.

Despite lengthy review and discussions with police department staff on the procedures for documenting unfounded incidents in CAD, including confirmation from Support Services Captain William Wilson that a CAD log for an unfounded incident indicates that a preliminary investigation did, in fact occur, the SCO concluded to deny investigative costs.

The City disagrees with this conclusion for the following reasons:

- 1) **City produced actual and contemporaneously prepared documents** – Per the Parameters and Guidelines, "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...may include, but are not limited to, employee time records or time logs..." The City believes the CAD logs provided for review meet this criteria and:
  - are electronic records created at the time the investigation took place
  - are valid source documentation to support investigative costs incurred by the City
  - are legal documents produced for Public Records Act and subpoena requests as well as used for official court purposes
  - provide actual officer on-scene time logs (defined as an example in the Commission's source documentation definition of the Parameters and Guidelines)
- 2) **City provided specific examples to support an investigation occurred** – The records originally determined to be unallowable by the SCO were re-evaluated through a collaborative process in November 2018. Each unallowed record was discussed in order for the city to present arguments as to why the record should be allowed for investigation time.

The City believes it provided ample justification to support that an investigation took place at the patrol level despite minimal narrative comments contained in the CAD logs. Officer interviews conducted by the SCO, as well as clarification provided by Captain William Wilson and Crime Analyst Jennifer Krutak, further explained possible reasons why CAD log narratives would be minimal or lacking.

The following are examples of cases that were referred by other mandated reporters to the Rialto Police Department that were allowed for review of referral only but denied for investigation time (redacted copies of the CAD logs are attached):

**Record # 148:** CPS referral – mother addicted to meth/not caring for children; officer made contact with alleged suspect and both children; determined “no signs of any abuse going on in the house”

**Record # 108:** CPS referral – allegations of physical abuse/four children in home; officer comments indicate “advisal only, kids chk’d C4 custody battle between families”; in order for officer to give an advisal to the family and ascertain there was a custody issue and not abuse, he would have had to make contact with the subjects in the home (also contacted children based on comment in call)

**Record # 24:** CPS referral – mother on drugs/not feeding child/living in filthy conditions; officer made contact with alleged suspect and child; determined “no signs of neglect”

**Record # 44:** Hospital referral – child admitted with leg fracture; officer made contact with parent and doctor; determined “appears to be no sign of child abuse, no bruising, no sign of abuse, just a fracture”

**Record # 64:** Hospital referral – child admitted with large bump on head; officer made contact with child, parent and doctor; determined “it is my opinion that the injury happened as explained...Dr. Thomas was also in agreement with my findings...I did not see any reason for CPS notification.”

Although full incident reports were not written for the above investigations, there is still sufficient information documented in the CAD logs to determine that contact was made with at least one party, satisfying the investigation requirements of the mandate, proving this activity did take place.

- 3) **City followed Level 2 Investigation accepted by the Commission on State Mandates** – The Rialto Police Department’s practice not to document unfounded investigations of child abuse with a formal incident report complies with the Commission’s ruling to accept varying levels of investigation presented by the test claimant, LA County, in the Statement of Decision adopted on December 6, 2013.

Pages 24-25 of the Statement of Decision describe three basic types of investigation. In the Level 2 Investigation (most common), "Patrol Officer Investigation, No Child Abuse," LA County outlined eight steps for initiating/completing an investigation of child abuse where the outcome was deemed no child abuse/unfounded:

- a. Officer receives, prints or transcribes child abuse reports (SCARs or calls-for-service) from the public, cross-reporting agency department, and mandated reporters
- b. Officer processes child abuse report into agency's tracking system
- c. Officer reviews report and assigns for appropriate follow-up investigation
- d. Patrol officer receives call-for-service and acknowledges call
- e. Patrol officer conducts preliminary interview with child/children
- f. Patrol officer conducts preliminary interviews with parents, siblings, witnesses, and/or suspect(s)
- g. Patrol officer enters findings into agency's systems (ends call in computer aided system and documents findings)
- h. Supervising officer reviews investigation findings and approves closure of the report indicating no child abuse

*\*it should be noted that step H does not apply to the Rialto Police Department – the patrol officer is authorized to close the report in the computer aided system without the supervisor review using his/her discretion of the proper use of call disposition (unfounded, necessary action taken, etc.)*

Steps a – g are the same procedures the Rialto Police Department follows for investigating and documenting its unfounded allegations of child abuse, where the computer aided dispatch record serves as the final source document (no written report follows).

A comparison of Level 2 (No Child Abuse) and Level 3 (Reported CACI Investigation) investigations, Step 7, shows that the only difference is in documentation where a Level 3 investigation (determined to be substantiated or inconclusive) requires an officer to write a report; this is not required for a Level 2 investigation (unfounded) that ends at the closure of the CAD call.

In addition to the above, the Parameters and Guidelines, Section IV.B.3.a.1, state that the time to "Complete an investigation to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive" is reimbursable. This activity includes, "...conducting initial interviews with parents, victims, suspects or witnesses, where applicable, and making a report of the finding of those interviews."

The wording above, "where applicable," shows that an investigation may or may not require interview with parties. Although the City of Rialto still affirms that officers contacted at least one party for all mandate-related cases claimed for investigative costs, to require documented proof that an interview always occurred contradicts the statement above by the Commission.

The key point to consider is that the Commission only requires that a documentation of the investigative finding take place at the closure of the call (Level 2 Investigation, Step 7). The officer's call disposition and/or call notes, however minimal, meet this very objective; the disposition of unfounded reflects the officer's observations, interviews and overall conclusions as a result of conducting an investigation. Not having a detailed narrative report should not nullify reimbursement for the eligible preliminary investigative procedure.

Accordingly, it is the City's position that records allowed for review of referral only should be eligible for full investigative time as the City has provided ample source documentation to support that an initial investigation, in compliance with the mandate, occurred. It would be impossible, and negligent, for an officer to conclude an outcome of unfounded without first contacting involved parties to gather necessary facts to make a determination of the allegation of abuse. The fact that an unfounded investigation is not documented identically as a substantiated investigation (allowed by SCO) does not negate that the investigative activity took place, and therefore, costs should be allowed.

#### CITY'S OPPOSITION TO FINDING 2 – ALLOWABLE TIME INCREMENTS – PAGE 20

The SCO accepted the City's time study supporting 2.24 hours for completing an initial investigation and applied this to SCARs allowed for full investigation (673 cases total). The SCO also allowed review of referral as this is a mandate activity and believes the time spent to review the referral is inclusive of the investigation time at 2.24 hours.

The City disagrees with this interpretation for the following reasons:

- 1) **Intake of referral occurs before investigation begins** - either by reading SS 8572 submitted by other mandated reporter or talking to mandated reporter over the phone
- 2) Officer interviews with SCO indicated review of referral takes place prior to officer being assigned to handle child abuse investigation
- 3) It is clear from the Rialto Police Department Memorandum dated May 22, 2014 (copy attached) and officer interviews that the time spent to review and log the SCAR referral was not part of the initial time study documenting investigation time, but is a separate, allowable, activity.

Instructions provided to complete time study were specific to logging time spent to:

- a. conduct an investigation
- b. write report
- c. complete SS 8583 form
- d. supervisor review/approval

The City asserts that including the time increment for accepting/reviewing the SCAR referral as part of the 2.24 hours of allowable time for those cases fully investigated is inappropriate and unfair. A more

equitable conclusion is to allow the time increment for accepting/reviewing the SCAR referral to be added to the 2.24 hours for all cases allowed for investigation (review time plus investigation time).

#### CITY'S OPPOSITION TO FINDING 2 – ADDITIONAL TIME INCREMENT FOR SCARS – REVIEW OF REFERRAL ONLY

The SCO determined that 16 minutes is allowable to perform the mandated activity of an officer to review the Suspected Child Abuse Report (SS 8572 form) referral. This time was based on interviews conducted with officers whose responses yielded the following:

- Officer 1 - takes 10 to 15 minutes to review SCAR form (this averages to 13 minutes)
- Officer 2 - takes 20 to 25 minutes to review SCAR form (this averages to 23 minutes)
- **combined average to review SCAR form = 17.5 minutes**

Based on the above factual data, the City requests that the SCO correct the allowable review of referral time from 16 minutes to 17.5 minutes based on the combined average determined as a result of the interview statements provided by both officers.

#### **FINDING 3 – UNALLOWABLE SALARIES AND BENEFITS – REPORTING TO THE STATE DEPARTMENT OF JUSTICE: FORWARDING THE SS 8583 REPORT FORMS TO THE DEPARTMENT OF JUSTICE COST COMPONENT**

As previously discussed in response to Finding 1, the City mentioned concerns about misstatements made of the Draft Audit Report referencing systems used to query the data examined for this audit as well as the city's document availability to which SCO Audit Manager Lisa Kearney suggested providing revised language to best reflect systems and available data when responding to the SCO's official draft report so that it can be corrected and incorporated into the final report issued by the SCO.

#### **The following are city's proposed corrections for Finding 3:**

CITY'S PROPOSED CHANGE TO PAGE 24, SECOND PARAGRAPH, UNDER "CLAIMED" SUB-HEADER (changes reflect the system names queried for this audit; changes from SCO original language are in **bold** for ease of identification):

"From FY 1999-2000 to FY 2001-02, the city was transitioning to **new dispatch and records management systems**, which did not capture all of the SCAR cases. For FY 2002-03 through FY 2011-12, the city determined the SCAR case counts by querying **both the Computer Aided Dispatch (CAD) System and the Records Management System (RMS)**. The city used the total number of SCAR cases in the SCAR summary document to computer the claimed costs for the Cross-reporting (Finding 1), Completing an Investigation (Finding 2), and Forwarding Reports to the DOJ (Finding 3) cost components."

CITY'S PROPOSED CHANGE TO PAGE 24, THIRD PARAGRAPH, UNDER "ALLOWABLE" SUB-HEADER



“In April 2017, the city was asked to begin providing SCAR case listings for us to randomly select for review. Due to a system upgrade preventing the city from accessing these historical electronic records, the audit was set back nearly five months before records could be fully accessed and submitted to us by the city. In the interest of time and to remain on track with audit deadlines, we selected FY 2003-04, FY 2007-08, and FY 2010-11 to serve as a representative sample of the audit period. The city was able to provide detailed SCAR case listings for each of these three fiscal years. We worked with the city to devise a reasonable methodology for approximating the number of SS 8583 forms that were prepared and submitted to the DOJ for the audit period. Both parties agreed that we would calculate a weighted average based on the results of our testing as there was insufficient time and staffing to search the master case files (electronic and paper) for each record to retrieve a copy of the SS 8583 form.”

CITY’S PROPOSED CHANGE TO POSITION TITLE, PAGE 28, FIRST PARAGRAPH – Change “Police Records Supervisor II” to “Police Records Supervisor”

**City request for future consideration:**

The city has requested the reclassification of numerous cases that were determined to be non-mandate related or not fully documented in the SCO’s Draft Audit Report. If the city’s explanations and evidence presented in this response have convinced the SCO to reclassify some of the cases from unallowable to allowable, the City requests that those corresponding cases found to be allowable be credited appropriate time under this eligible component **Finding 3: Unallowable Salaries and benefits – Reporting to the State Department of Justice: Forwarding the SS 8583 Report Forms to the Department of Justice cost component.**

In closing, the City of Rialto would like to reaffirm its position that the SCO has unjustly denied costs for several mandated activities we believe have been supported with ample source documentation, time studies, CAD logs to support officer time to complete an investigation, and staff interviews.

If agreeable to the SCO, Captain William Wilson will prepare and submit a declaration to further substantiate the city’s arguments outlined in this response. Captain Wilson has been employed by the Rialto Police Department for 17 ½ years, has 27 years of total law enforcement experience, and has extensive experience in the area of child abuse investigations.

The intent of submitting the declaration is to offer additional support to the previously submitted documentation that was reviewed by the SCO throughout this audit. Per page 3 of the Parameters and Guidelines:

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the

reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The City appreciates the opportunity to respond to the SCO's Draft Audit Report. We believe we have accurately interpreted and supported our costs claimed in accordance with claiming instructions and Commission guidelines. Additional documentation is available should the SCO determine to reconsider allowable costs and make adjustments to the findings of this audit.

**ATTACHMENTS IN SUPPORT OF  
CITY OF RIALTO  
INTERAGENCY CHILD ABUSE & NEGLECT (ICAN) INVESTIGATION REPORTS  
RESPONSE TO SCO DRAFT AUDIT**

# CAD Operations Report

## RIALTO POLICE DEPARTMENT

Call Number 080415-0066

Printed: 01/27/2018 02:56 PM

### Call Detail Information

Jurisdiction: RIALTO

Call Number 080415-0066 Taker [REDACTED] Pos 3 Call Owner Status C Date - Time Received Tue 04/15/2008 09:42:15 Inj 0  
Complaint WELCK Ten Code 2 Priority 2 Fire Grade Class F Alarm How Received PHONE  
Incident Location [REDACTED] Apart/Suite Floor/Bldg Incident City State ZIP  
[REDACTED] RIALTO  
Caller Name [REDACTED] Telephone 909- [REDACTED] Alt Telephone Tower ID  
[REDACTED]  
Caller Location [REDACTED] Apart/Suite Floor/Bldg Caller City State ZIP  
[REDACTED] RIALTO  
Landmark Weapons

IRA 95 Grid Disp Zone Fire Run Zn EMS Run Zn ESN Tract 1  
☐ Contacts ☐ Fire Plan ☐ Hazard ☐ Images ☐ Medical ☐ Traffic ☒ Previous  
☐ BOLO ☐ Warrant RMS CH RMS Alerts ☐ In Progress ☐ Report Req ☐ Subject Req  
ALI Time Call Rec'd Xmit Dispatch Enroute OnScene Departed Arrived Comp Unit  
00:00:00 09:42:15 09:47:25 10:05:21 10:05:21 10:51:51 10:51:51 11:32:04 P32D  
X: Y: Z: Lwr: Upr:

### Narrative...

[04/15/2008 11:28:13 : P32D ]  
there is no signs of any abuse going on in the house. and the female does not appear to be under the influence  
[04/15/2008 11:27:37 : P32D ]  
the children were well dressed.... mother works full time in upland 5 days a week and does not come home until 2030 hours in evening.. children are not picked up by her from school they go to a babysitter  
[04/15/2008 11:25:50 : P32D ]  
[REDACTED] was advised to obtain a restraining order  
[04/15/2008 11:25:35 : P32D ]  
I attempted to contact [REDACTED] and she did not answer message left  
[04/15/2008 11:25:12 : P32D ]  
she had several missed calls from [REDACTED] as well as text messages  
[04/15/2008 11:24:56 : P32D ]  
she showed me text messages from [REDACTED] stating sh was gonna make her life hell and she would make sure [REDACTED] lost her kids and her house and her perfect life would no longer be perfect  
[04/15/2008 11:24:17 : P32D ]  
stated she knows she called because she has had problems with her for the last 3 years states they used to be friends however after [REDACTED] tried to pick up on her husband they fell out  
[04/15/2008 11:23:40 : P32D ]  
[REDACTED] stated she has been having problems with a girl by the name of [REDACTED] who lives down the street  
[04/15/2008 11:23:05 : P32D ]  
spoke with [REDACTED] she advised she does not use drugs or alcohol,,, the house was clean there was food and there were no signs of abuse with the children,

# RIALTO POLICE DEPARTMENT

Call Number 080415-0066

Printed: 01/27/2018 02:56 PM

[04/15/2008 10:51:49 : ██████████]  
Unit : P32D  
ENR ██████████

[04/15/2008 9:47:25 : ██████████]  
Cross streets: CULDESAC//EASTON ST

\*\*\*CPS REFERRAL

V#1: ██████████ - HMJ - ██████████  
V#2: ██████████ - HFA - ██████████

S#1: ██████████ - HFA - ██████████  
S#2: ██████████ - HMA - ██████████

MOTHER IS ADDICTED TO METH - HAS BEEN TO HIGH IN THE PAST TO BE ABLE TO P/UP VICTIMS FROM SCHOOL OR ABLE TO FEED CHILDREN - FATHER IS AWARE OF PROBLEMS BUT ADVS MOTHER NOT TO TELL ANYONE BECAUSE IT WILL MESS UP THEIR HOME - MOTHER IS SUPPOSDLY COMMITTING WELFARE FRAUD AND ALSO HAS A FELON LIVING IN THE RES

\*\*\*\*PAPERWORK IS AVAIL IN DISPATCH

Location Comment

## Department Numbers

Department	Dept Number	Unit ID
3609	080415-00057	P32D

## Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P32D	ENR	4/15/2008 10:05:21	3609	POL	██████████	██████████	0.0
P32D	LEF	4/15/2008 10:51:51	3609	POL	RIALTO Left Scene, ██████████	██████████	0.0
P32D	REM	4/15/2008 11:32:04	3609	POL	RIALTO REM	██████████	0.0
P32D	COM	4/15/2008 11:32:04	3609	POL	Call Completed	██████████	0.0
P32D	AVA	4/15/2008 11:32:04	3609	POL	Call Completed	██████████	0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P32D	3609		10:05:21		10:51:51			11:32:04	11:32:04

## Unit Log

Date-Time	Dept	Unit	Officer ID	Action	Comments
4/15/2008 10:51:49	3609	P32D	██████████	Note	Unit : P32D ENR ██████████

# RIALTO POLICE DEPARTMENT

Call Number 080415-0066

Printed: 01/27/2018 02:56 PM

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts
		Race	Sex	Ethnic	Height	Weight
		Age	DOB	OLN		
		Clothing		Demeanor		
		Relationship		Hair Color	Eye Clr	Complexion
Business Name		Description				
Location		Apt/Ste	Flr/Bld	City	ST	ZIP
					Phone	

## Call Subject Statistics

Question	Answer
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## Call References

Reference_Type	Reference	Related_Calls
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# CAD Operations Report

## RIALTO POLICE DEPARTMENT

Call Number 031002-0090

Printed: 10/26/2017 08:45 AM

### Call Detail Information

Jurisdiction:

RIALTO

Call Number 031002-0090 Taker [REDACTED] Pos 4 Call Owner Status C Date - Time Received Thu 10/02/2003 12:28:59 Inj 0

Complaint WELCK Ten Code 2 Priority 2 Fire Grade Class F Alarm How Received

Incident Location [REDACTED] Apart/Suite Floor/Bldg Incident City State ZIP  
[REDACTED] RIALTO

Caller Name [REDACTED] CPS HOTLINE Telephone [REDACTED] Alt Telephone Tower ID - -

Caller Location [REDACTED] Apart/Suite Floor/Bldg Caller City State ZIP

Landmark Weapons

IRA 04 Grid Disp Zone Fire Run Zn EMS Run Zn ESN Tract 1

☐ Contacts ☐ Fire Plan ☐ Hazard ☐ Images ☐ Medical ☐ Traffic ☒ Previous  
☐ BOLO ☐ Warrant RMS CH RMS Alerts ☐ In Progress ☐ Report Req ☐ Subject Req

ALI Time 00:00:00 Call Rec'd 12:28:59 Xmit 12:44:19 Dispatch 15:05:58 Enroute 15:05:58 OnScene 16:58:51 Departed Arrived 17:41:41 Comp Unit P10D

X: Y: Z: Lwr: Upr:

### Narrative...

[10/02/2003 17:41:28 : P10D ]  
ADVISAL ONLY, KIDS CHK'D C4 CUSTODY BATTLE BETWEEN FAMILIES  
[10/02/2003 12:46:35 : [REDACTED]]  
BC RD04

[10/02/2003 12:45:36 : [REDACTED]]  
Cross streets: [REDACTED]

R/P STATES [REDACTED] AUNT . SHE STATES THAT [REDACTED] BOYFRIEND HAS  
PHYSICALLY ABUSED ONE OF [REDACTED] CHILDREN . THE DATE THE INCIDENT OCCURRED IS  
UNKNOWN. THE MOTHER DOES DRUGS AND THERE ARE 4 CHILDREN [REDACTED] AGE 18, [REDACTED]  
[REDACTED] BFJ 10, [REDACTED] [REDACTED] BMJ [REDACTED], [REDACTED] BFJ , 14 ,  
[REDACTED] .CHILDREN ARE LEFT WITH THE AUNT.

Location Comment

### Department Numbers

Department	Dept Number	Unit ID
3609	031002-00089	P10D

03/09/2017 10:01:01  
03/09/2017 10:01:01  
03/09/2017 10:01:01  
03/09/2017 10:01:01  
03/09/2017 10:01:01  
03/09/2017 10:01:01  
03/09/2017 10:01:01



# RIALTO POLICE DEPARTMENT

Call Number 031002-0090

Printed: 10/26/2017 08:45 AM

## Call Dispositions

Date - Time	Disposition	Unit Id
2003/10/02 17:41:39	NECESSARY ACTION TAKE	P10D

## Call Complaints

Date - Time	Complaint	Action E
10/2/2003 12:51:07	270R	

## Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P10D	ENR	10/2/2003 15:05:58	3609	POL	RIALTO		0.0
P10D	REM	10/2/2003 15:09:58	3609	POL	REM		0.0
P10D	ENR	10/2/2003 16:37:48	3609	POL	RIALTO		0.0
P10D	ONS	10/2/2003 16:58:51	3609	POL	RIALTO		0.0
P10D	REM	10/2/2003 17:41:41	3609	POL	REM		0.0
P10D	COM	10/2/2003 17:41:41	3609	POL	Call Completed		0.0
P10D	AVA	10/2/2003 17:41:41	3609	POL	Call Completed		0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P10D	3609		16:37:48	16:58:51				15:09:58	17:41:41

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts				
		Race	Sex	Ethnic	Height	Weight	Age	DOB	OLN	
		Clothing						Demeanor		
		Relationship						Hair Color	Eye Clr	Complexion
Business Name		Description								
Location		Apt/Ste	Flr/Bld	City	ST	ZIP		Phone		

## Call Subject Statistics

Question	Answer

## Call References

Reference_Type	Reference	Related_Calls

CONFIDENTIAL  
 CONTAINS SENSITIVE INFORMATION  
 NOT FOR PUBLIC RELEASE  
 RELEASED BY: [Redacted]  
 DATE: 10/26/2017





RIALTO POLICE DEPARTMENT

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

DMV RECORD FOR LAW ENFORCEMENT USE ONLY

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

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[REDACTED]

[REDACTED]

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BY: [REDACTED]  
DATE: 01/27/2018 03:41 PM

# RIALTO POLICE DEPARTMENT

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

END

[07/29/2010 17:05:45 : pos2 : ]  
Cross streets: [REDACTED]  
Geo Comment: POSTED PC602K

RP W. CPS REQ WELCL ON 1 YO LIVING AT LOC W. MOTHER [REDACTED] BFA MOTHER TO 1 YO POSS NOT FEEDING CHILD AND LIVING IN FILTHY RESD FEMALE IS POSS DOING METH AND STEALING MONEY FRM ELDERY FATHER

RP WAS OUT AT LOC ON 7/16 TODAY AND FEMALE AT LOC REFUSED TO ALLOW CPS TO CHECK ON THE CHILD AND ADVSD THAT [REDACTED] WAS NOT AT THE LOCATION AND APPEARED TO BE UTI

WELCK ON 1 YO FEMALE [REDACTED] BFJ  
Location Comment  
Geo Comment: POSTED PC602K

## Department Numbers

Department	Dept Number	Unit ID
3609	100729-00122	P30G

## Call Dispositions

Date - Time	Disposition	Unit Id
2010/07/29 19:30:10.3	NECESSARY ACTION TAKEN	

## Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P30G	ENR	7/29/2010 18:58:17	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P21G	ENR	7/29/2010 18:58:19	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P30G	ONS	7/29/2010 19:01:24	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P21G	ONS	7/29/2010 19:04:02	3609	POL	[REDACTED] AVE, RIALTO	[REDACTED]	0.0
P21G	COM	7/29/2010 19:30:10	3609	POL	COM	[REDACTED]	0.0
P30G	COM	7/29/2010 19:30:10	3609	POL	COM	[REDACTED]	0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P21G	3609		18:58:19	19:04:02					19:30:10
P30G	3609		18:58:17	19:01:24					19:30:10



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**RIALTO POLICE DEPARTMENT**

Call Number 100729-0147

Printed: 01/27/2018 03:41 PM

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**Call References**

Reference_Type	Reference	Related_Calls
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CONFIDENTIAL COPY  
CONFIDENTIAL COPY  
NOT FOR DISTRIBUTION  
NOT FOR PUBLIC RELEASE  
RE: [REDACTED] [REDACTED] [REDACTED]  
[REDACTED] [REDACTED] [REDACTED]

# CAD Operations Report

## RIALTO POLICE DEPARTMENT

Call Number 100829-0102

Printed: 01/27/2018 04:24 PM

### Call Detail Information Jurisdiction: RIALTO

Call Number 100829-0102 Taker [REDACTED] Pos 1 Call Owner Status C Date - Time Received Sun 08/29/2010 13:17:18 Inj 0

Complaint 273DR Ten Code Priority 3 Fire Grade Class C Alarm How Received

Incident Location [REDACTED] Apart/Suite Floor/Bldg Incident City State ZIP  
[REDACTED] RIALTO

Caller Name MONTCLAIR HOSPITAL Telephone [REDACTED] Alt Telephone Tower ID

Caller Location [REDACTED] Apart/Suite Floor/Bldg Caller City State ZIP  
[REDACTED] RIALTO

Landmark Weapons

IRA 124 Grid Disp Zone Fire Run Zn EMS Run Zn ESN Tract 1

☐ Contacts ☐ Fire Plan ☐ Hazard ☐ Images ☐ Medical ☐ Traffic ☒ Previous

☐ BOLO ☐ Warrant ☒ RMS CH ☐ RMS Alerts ☐ In Progress ☐ Report Req ☐ Subject Req

ALI Time Call Rec'd Xmit Dispatch Enroute OnScene Departed Arrived Comp Unit

00:00:00 13:17:18 13:18:34 13:24:12 13:24:12 13:26:06 13:26:06 15:33:19 P10D

X: Y: Z: Lwr: Upr:

#### Narrative...

[08/29/2010 15:33:19 : pos2 : [REDACTED]]  
[Cleared with unit P10D]

[08/29/2010 14:50:27 : P10D ]  
MOTHER OF CHILD TOLD FATHER CHILD FELL WHILE AT LAKE PERRIS

[08/29/2010 14:50:10 : P10D ]  
SPOKE TO DOCTOR AND HE SAID IN HIS MEDICAL PROFESSIONAL OPINION THERE IS NO SIGN OF CHILD ABUSE

[08/29/2010 14:49:34 : P10D ]  
APPEARS TO BE NO SIGN OF CHILD ABUSE, NO BRUISING, NO SIGN OF ABUSE, JUST A FRACTURE

[REDACTED]

[REDACTED]

DMV RECORD FOR LAW ENFORCEMENT USE ONLY

[REDACTED]

[illegible]

## Printed: 01/27/2018 04:24 PM

[08/29/2010 13:18:34 : post 1  
Cross streets:  
JUVIE IN ER // RIGHT LEG FRACTURED // FATHER :  
JUVIE 2YOA  
Location Comment

Department	Dept Number	Unit ID
3609	100829-00082	P10D

Date - Time	Disposition	Unit Id
2010/08/29 15:33:19.60	UNFOUNDED	



# RIALTO POLICE DEPARTMENT

Call Number 100829-0102

Printed: 01/27/2018 04:24 PM

## Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P10D	ENR	8/29/2010 13:24:12	3609	POL	[REDACTED] ST, RIALTO	[REDACTED]	0.0
P10D	LEF	8/29/2010 13:26:06	3609	POL	Left Scene, MONTCLAIR HOSPITAL , RIALTO		0.0
P10D	ONS	8/29/2010 14:08:49	3609	POL	MONTCLAIR HOSPITAL , RIALTO		0.0
P10D	LEF	8/29/2010 15:00:43	3609	POL	Left Scene, ENRT CITY, RIALTO		0.0
P10D	COM	8/29/2010 15:33:19	3609	POL	COM		0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P10D	3609		13:24:12	14:08:49	13:26:06				15:33:19

# RIALTO POLICE DEPARTMENT

Call Number 100829-0102

Printed: 01/27/2018 04:24 PM

## Call Persons

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts
		Race	Sex	Ethnic	Height	Weight
		Age	DOB	OLN		
		Clothing		Demeanor		
		Relationship		Hair Color	Eye Clr	Complexion
Business Name		Description				
Location		Apt/Ste	Fir/Bld	City	ST	ZIP
						Phone
					<input checked="" type="checkbox"/>	<input type="checkbox"/>
		M		0		CA

## Call Subject Statistics

Question Answer

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts
		Race	Sex	Ethnic	Height	Weight
		Age	DOB	OLN		
		Clothing		Demeanor		
		Relationship		Hair Color	Eye Clr	Complexion
Business Name		Description				
Location		Apt/Ste	Fir/Bld	City	ST	ZIP
						Phone
					<input type="checkbox"/>	<input type="checkbox"/>
		0	0			CA

## Call Subject Statistics

Question Answer

## Call References

Reference\_Type Reference Related\_Calls

## CAD Operations Report

### RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

#### Call Detail Information

Jurisdiction: RIALTO

Call Number 100927-0233	Taker [REDACTED]	Pos 2	Call Owner	Status C	Date - Time Received Mon 09 /27/2010 20:09:09	Inj 0
Complaint INC	Ten Code	Priority 3	Fire Grade	Class G	Alarm	How Received PHONE
Incident Location [REDACTED]		Apart/Suite	Floor/Bldg	Incident City RIALTO	State	ZIP
Caller Name ARMC [REDACTED]		Telephone [REDACTED]		Alt Telephone -	Tower ID -	
Caller Location [REDACTED]		Apart/Suite	Floor/Bldg	Caller City RIALTO	State	ZIP
Landmark			Weapons			

IRA 164	Grid	Disp Zone	Fire Run Zn	EMS Run Zn	ESN	Tract 4			
<input type="checkbox"/> Contacts	<input type="checkbox"/> Fire Plan	<input type="checkbox"/> Hazard	<input type="checkbox"/> Images	<input type="checkbox"/> Medical	<input type="checkbox"/> Traffic	<input checked="" type="checkbox"/> Previous			
<input type="checkbox"/> BOLO	<input type="checkbox"/> Warrant	<input checked="" type="checkbox"/> RMS CH	<input type="checkbox"/> RMS Alerts	<input type="checkbox"/> In Progress	<input type="checkbox"/> Report Req	<input type="checkbox"/> Subject Req			
ALI Time 00:00:00	Call Rec'd 20:09:09	Xmit 20:12:46	Dispatch 20:14:22	Enroute 20:14:22	OnScene 20:14:30	Departed 20:14:30	Arrived 21:25:26	Comp 21:25:26	Unit P40G
X:	Y:	Z:	Lwr:		Upr:				

#### Narrative...

[09/27/2010 21:18:07 : P40G ]  
SGT. [REDACTED] ADVISED OF THE CIRCS VIA 21.

[09/27/2010 21:17:51 : P40G ]  
FINDINGS. [REDACTED] WAS RELEASED FROM THE HOSPITAL IN [REDACTED] CARE. I DID NOT SEE ANY REASON FOR CPS NOTIFICATION.

[09/27/2010 21:17:10 : P40G ]  
HEAD. HER SYMPTOMS WERE DIZZINESS AND NAUSEA AS WELL AS A SLIGHT HEADACHE. DR [REDACTED] WAS ALSO IN AGREEMENT WITH MY

[09/27/2010 21:16:19 : P40G ]  
IT IS MY OPINON THAT THE INJURY HAPPENED AS EXPLAINED BY [REDACTED] THE INJURY IS CONSISTENT WITH SOMEONE HITTING THERE

[09/27/2010 21:15:37 : P40G ]  
CONTACT NUMBERS FOR [REDACTED] ARE AS FOLLOWS;  
[REDACTED]  
[REDACTED]

[09/27/2010 21:14:47 : P40G ]  
TO BE HIDING ANY INFORMATION. SHE WAS ALERT AND COMPREHENDING MY QUESTIONS CLEARLY.

## Printed: 01/27/2018 05:13 PM

RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

[REDACTED]

END

[09/27/2010 20:13:55 : pos4 : [REDACTED]]  
S30 ADV

[09/27/2010 20:12:46 : pos2 : [REDACTED]]  
Cross streets: [REDACTED]  
PATIENT [REDACTED] 9 YO IN THE ER AT ARMC BEING SEEN FOR A LRG BUMP ON HER HEAD. STS

# RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

SHE HIT IT ON THE DOOR, BUT INJ NOT CONSISTENT WITH STORY. MOM IS ALSO 97 AND COOP. JUVIE IS IN THE TRIAGE AREA RIGHT NOW

Location Comment

## Department Numbers

Department	Dept Number	Unit ID
3609	100927-00187	P40G

## Call Dispositions

Date - Time	Disposition	Unit Id
2010/09/27 21:25:26.5	NECESSARY ACTION TAKEN	

## Call Complaints

Date - Time	Complaint	Action E
9/27/2010 20:13:13	INC	
9/27/2010 21:25:21	273DR	

## Call Log

Unit	Status	Date - Time	Dept	Type	Comments	Officers	Odo
P40G	ENR	9/27/2010 20:14:22	3609	POL	RIALTO		0.0
P40G	LEF	9/27/2010 20:14:30	3609	POL	Left Scene, ARMC ER, RIALTO		0.0
P40G	ONS	9/27/2010 20:37:43	3609	POL	ARMC ER, RIALTO		0.0
P40G	COM	9/27/2010 21:25:26	3609	POL	COM		0.0

Unit	Dept	DIS	ENR	ONS	LEF	ARR	BUS	REM	COM
P40G	3609		20:14:22	20:37:43	20:14:30				21:25:26

# RIALTO POLICE DEPARTMENT

Call Number 100927-0233

Printed: 01/27/2018 05:13 PM

## Call Persons

Category	Last Name	First Name	Middle Name	Suffix	Crim Hist	RMS Alerts
		Race	Sex	Ethnic	Height	Weight
		Age	DOB	OLN		
		Clothing		Demeanor		
		Relationship		Hair Color	Eye Clr	Complexion
Business Name		Description				
Location		Apt/Ste	Flr/Bld	City	ST	ZIP
						Phone
					<input checked="" type="checkbox"/>	<input type="checkbox"/>
		F	0			CA

## Call Subject Statistics

Question	Answer
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## Call References

Reference_Type	Reference	Related_Calls
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RIALTO POLICE DEPARTMENT

MEMORANDUM



**TO:** Patrol Sergeants  
**FROM:** Jennifer Krutak, Crime Analyst  
**SUBJECT:** State Mandated Cost Recovery, Child Abuse Reporting  
**DATE:** May 22, 2014

---

Each year, the department is required to submit detailed statistics in support of various reimbursement claims submitted to the State. The State recently finalized parameters to be used for the Child Abuse & Neglect section added. All agencies are required to provide data going back to 1999 and must submit supporting time logs related to the initial investigation/contact with victim, report writing and report approval. Since it is not feasible to provide time logs for all prior fiscal years, we are required to complete a 30-day time study which will then be used to calculate annual average time spent for current and prior years.

The following are the categories that allow for reimbursement on the attached forms:

- **Initial Investigation:** time spent gathering necessary facts to conduct an investigation "to determine whether a report of suspected child abuse or severe neglect is unfounded, substantiated or inconclusive" – use time log for process "Child Abuse Investigation"
- **Report Writing:** drafting (includes dictation), reviewing and editing of incident reports before submitting to supervisor; this includes time spent by officer to review transcribed report – use time log for process "Child Abuse Report Prep"
- **Filling Out Form SS 8583:** time spent to fill out State Form SS 8583 (and/or subsequent DOJ form) – use time log for process "Child Abuse Report Prep"
- **Report Review:** time spent by supervisor to approve officer's report and Form SS 8583 – use time log for process "Child Abuse Report (SS 8593) Review & Approve"

Investigations for the following should all be included: physical, mental, and sexual abuse; child neglect; child endangerment; child pornography.

Time logs are to be filled out by all employees that are involved in any of the above steps during the period 05/25/14 – 06/21/14. Please have completed time logs turned into CAU no later than Wednesday, June 25, 2014.



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Division of Audits  
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**<http://www.sco.ca.gov>**