

CITY OF SAN JOSÉ

Audit Report

ADMINISTRATIVE LICENSE SUSPENSION – PER SE PROGRAM

Chapter 146, Statutes of 1989; Chapter 431, Statutes of 1990;
Chapter 1281, Statutes of 1992; Chapters 899 and 1244,
Statutes of 1993; Chapter 938, Statutes of 1994;
and Chapter 5, Statutes of 1997

July 1, 2013, through June 30, 2017



BETTY T. YEE
California State Controller

April 2019



BETTY T. YEE
California State Controller

April 8, 2019

The Honorable Sam Liccardo, Mayor
City of San José
200 East Santa Clara Street
San José, CA 95113

Dear Mayor Liccardo:

The State Controller's Office (SCO) audited the costs claimed by the City of San José for the legislatively mandated Administrative License Suspension – Per Se Program for the period of July 1, 2013, through June 30, 2017.

The city claimed and was paid \$155,318 for the mandated program. Our audit found that \$135,501 is allowable and \$19,817 is unallowable. The costs are unallowable because the city overstated the total number of cases claimed and did not include applicable offsetting revenues on its claim forms during the audit period.

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.

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/hf

cc: Julia H. Cooper, Director of Finance
City of San José
Lisa Perez, Division Manager
San José Police Department
Jennifer Otani, Senior Grant Analyst
San José Police Department
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the City of San José for the legislatively mandated Administrative License Suspension – Per Se Program for the period of July 1, 2013, through June 30, 2017.

The city claimed and was paid \$155,318 for the mandated program. Our audit found that \$135,501 is allowable and \$19,817 is unallowable. The costs are unallowable because the city overstated the total number of cases claimed and did not offset federal grant funds on its claim forms that it used to pay for the mandated activities during the audit period.

Background

The Administrative License Suspension legislation became effective on July 1, 1990. The legislation authorizes a peace officer, on behalf of the Department of Motor Vehicles (DMV), to immediately seize a valid California driver's license in the possession of a person arrested or detained for driving under the influence (DUI), serve an order of suspension or revocation, and issue a temporary driver's license to the driver.

Section I. (Summary of the Mandate) of the program's parameters and guidelines states:

The Commission on State Mandates (Commission) partially approved this test claim pursuant to Article XIII B, section 6, of the California Constitution, and Government Code (GC) section 17514, for the increased costs in performing the following activities:

- A. Minors (under the age of 21) that are detained but not ultimately arrested for violation of a DUI statute:
 - Admonishing those drivers that the failure to submit to, or the failure to complete, a preliminary alcohol screening test or other chemical test as requested will result in the suspension or revocation of the driver's license.
 - Requesting and administering the alcohol screening test pursuant to Vehicle Code (VC) sections 23136 and 23137.
 - Taking possession of any driver's license and serving the notice of order of suspension or revocation on the detained minor if the driver refuses or fails to complete the chemical test, or has been found to have a concentration of alcohol in the blood in violation of VC section 23136.
 - Completing a sworn report for those minors detained.
 - Submitting a copy of the completed notice of order of suspension, driver's license, and sworn report to the DMV.
- B. All drivers (adults and minors) that are arrested for violation of a DUI statute:
 - Taking possession of any driver's license and serving the notice of order of suspension or revocation on the driver if the driver refuses or fails to complete the chemical test, or has been found to have a concentration of alcohol in the blood in violation of VC sections 23140, 23152, and 23153.

- Completing a sworn report for those drivers that are arrested with a blood alcohol concentration higher than the legal limit.
- Submitting a copy of the completed notice of order of suspension, driver's license, and sworn report to the DMV.

The Commission also identified a uniform time allowance to account for employees' time spent performing mandated activities.

In addition, the Commission identified sources of offsetting reimbursements, including fees collected pursuant to VC section 14905 and grant money received by the State and passed through to local agencies.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on December 2, 2003. 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 Administrative License Suspension – Per Se 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, 2013, through June 30, 2017.

To achieve our objective, we:

- Reviewed the annual mandated cost claims filed by the city for the audit period and identified the material cost component of each claim as salaries and benefits. Determined whether there were any mathematical errors or unusual or unexpected variances in amounts claimed from year to year, and 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;
- Obtained copies of system-generated lists of DUI cases from the city's arrest records database for each year of the audit period. Used the lists to verify the existence, completeness, and accuracy of the unduplicated case counts; this included:
 - Reconciling the number of cases on the lists to the number of cases claimed for reimbursement under the Minors Detained but not Arrested for Violation of a DUI Statute and Arrested Drivers for Violation of a DUI Statute cost components;

- Verifying that the cases involved violations of DUI statutes by using the reconciled case counts to select a sample for testing. We judgmentally selected a non-statistical sample of cases for each year in the audit period, as follows:
 - 25 out of 1,333 cases for FY 2013-14
 - 25 out of 1,161 cases for FY 2014-15
 - 25 out of 1,058 cases for FY 2015-16
 - 25 out of 842 cases for FY 2016-17

Determined that the city's case lists accurately represented violations of DUI statutes and used the reconciled lists of claimed cases for further testing;

- Reviewed the reconciled lists of claimed cases for each year of the audit period to determine whether they contained duplicate case numbers. Also reviewed the details of each case to determine whether the case lists included cases ineligible for reimbursement because they did not meet the requirements in the parameters and guidelines, even though the cases represented violations of DUI statutes (see Finding 1); and
- Reviewed the Schedule of Expenditures of Federal Awards for each fiscal year in the audit period, and confirmed with city staff that the city received federal grant funds that it used to pay for mandated activities that were not offset on its claim forms.
 - Reviewed source documents the city provided supporting the grant programs used to fund a portion of the mandated activities (see Finding 2).

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 outlined in the audit objective. We found that the city claimed ineligible costs and costs that were funded by other sources, as quantified in the accompanying Schedule and described in the Findings and Recommendations section of this report.

For the audit period, the City of San José claimed and was paid \$155,318

for costs of the legislatively mandated Administrative License Suspension – Per Se Program. Our audit found that \$135,501 is allowable and \$19,817 is unallowable.

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

**Follow-up on
Prior Audit
Findings**

We have not previously conducted an audit of the city's legislatively mandated Administrative License Suspension – Per Se Program.

**Views of
Responsible
Officials**

We issued a draft audit report on January 18, 2019. Julia H. Cooper, Director of Finance, responded by letter dated February 4, 2019, agreeing 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 San José, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and will be available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

April 8, 2019

Schedule—
Summary of Program Costs
July 1, 2013, through June 30, 2017

| Cost Elements | Amount Claimed | Allowable per Audit | Audit Adjustment | Reference ¹ |
|--|-------------------|------------------------|---------------------|------------------------|
| <u>July 1, 2013, through June 30, 2014</u> | | | | |
| Salaries | \$ 19,138 | \$ 17,533 | \$ (1,605) | |
| Benefits | 17,238 | 15,792 | (1,446) | |
| Total salaries and benefits | 36,376 | 33,325 | (3,051) | |
| Indirect costs | 8,187 | 7,500 | (687) | |
| Total direct and indirect costs | 44,563 | 40,825 | (3,738) | Finding 1 |
| Less offsetting revenues and reimbursements | - | (2,513) | (2,513) | Finding 2 |
| Total program costs | <u>\$ 44,563</u> | 38,312 | <u>\$ (6,251)</u> | |
| Less amount paid by the State ² | | (44,563) | | |
| Amount paid in excess of allowable costs claimed | | <u>\$ (6,251)</u> | | |
| <u>July 1, 2014, through June 30, 2015</u> | | | | |
| Salaries | \$ 17,863 | \$ 16,176 | \$ (1,687) | |
| Benefits | 16,476 | 14,920 | (1,556) | |
| Total salaries and benefits | 34,339 | 31,096 | (3,243) | |
| Indirect costs | 7,811 | 7,074 | (737) | |
| Total direct and indirect costs | 42,150 | 38,170 | (3,980) | Finding 1 |
| Less offsetting revenues and reimbursements | - | (2,159) | (2,159) | Finding 2 |
| Total program costs | <u>\$ 42,150</u> | 36,011 | <u>\$ (6,139)</u> | |
| Less amount paid by the State ² | | (42,150) | | |
| Amount paid in excess of allowable costs claimed | | <u>\$ (6,139)</u> | | |
| <u>July 1, 2015, through June 30, 2016</u> | | | | |
| Salaries | \$ 16,371 | \$ 14,719 | \$ (1,652) | |
| Benefits | 14,317 | 12,872 | (1,445) | |
| Total salaries and benefits | 30,688 | 27,591 | (3,097) | |
| Indirect costs | 7,603 | 6,836 | (767) | |
| Total direct and indirect costs | 38,291 | 34,427 | (3,864) | Finding 1 |
| Less offsetting revenues and reimbursements | - | (629) | (629) | Finding 2 |
| Total program costs | <u>\$ 38,291</u> | 33,798 | <u>\$ (4,493)</u> | |
| Less amount paid by the State ² | | (38,291) | | |
| Amount paid in excess of allowable costs claimed | | <u>\$ (4,493)</u> | | |

Schedule (continued)

| Cost Elements | Amount Claimed | Allowable per Audit | Audit Adjustment | Reference ¹ |
|---|-------------------|------------------------|---------------------|------------------------|
| <u>July 1, 2016, through June 30, 2017</u> | | | | |
| Salaries | \$ 13,177 | \$ 12,254 | \$ (923) | |
| Benefits | 11,404 | 10,605 | (799) | |
| Total salaries and benefits | 24,581 | 22,859 | (1,722) | |
| Indirect costs | 5,733 | 5,331 | (402) | |
| Total direct and indirect costs | 30,314 | 28,190 | (2,124) | Finding 1 |
| Less offsetting revenues and reimbursements | - | (810) | (810) | Finding 2 |
| Total program costs | <u>\$ 30,314</u> | 27,380 | <u>\$ (2,934)</u> | |
| Less amount paid by the State ² | | (30,314) | | |
| Amount paid in excess of allowable costs claimed | | <u>\$ (2,934)</u> | | |
| <u>Summary: July 1, 2013, through June 30, 2017</u> | | | | |
| Salaries | \$ 66,549 | \$ 60,682 | \$ (5,867) | |
| Benefits | 59,435 | 54,189 | (5,246) | |
| Total salaries and benefits | 125,984 | 114,871 | (11,113) | |
| Indirect costs | 29,334 | 26,741 | (2,593) | |
| Total direct and indirect costs | 155,318 | 141,612 | (13,706) | Finding 1 |
| Less offsetting revenues and reimbursements | - | (6,111) | (6,111) | Finding 2 |
| Total program costs | <u>\$ 155,318</u> | 135,501 | <u>\$ (19,817)</u> | |
| Less amount paid by the State ² | | (155,318) | | |
| Amount paid in excess of allowable costs claimed | | <u>\$ (19,817)</u> | | |

¹ See the Findings and Recommendations section.

² Payment amount current as of February 22, 2019.

Findings and Recommendations

FINDING 1— Overstated salaries and related benefits and indirect costs

The city claimed \$155,318 (\$66,549 in salaries, \$59,435 in benefits, and \$29,334 in related indirect costs) for the cost components of Minors Detained but Not Arrested (\$13,072) and the Arrested Drivers for Violation of DUI Statute (\$142,246) during the audit period. During testing of these costs components, we found that \$141,612 is allowable and \$13,706 is unallowable. The costs are unallowable because the city overstated the number of cases eligible for reimbursement under the mandated program by 421 cases during the audit period.

Salary costs are determined by multiplying the number of drivers detained and/or arrested for violation of the DUI statute by the uniform time allowance and the arresting officer’s hourly rate. The city overstated salary costs by \$5,867 because it misinterpreted the program’s parameters and guidelines. As a result, the city claimed reimbursement for ineligible cases. The city also claimed unallowable related benefit costs totaling \$5,246 and unallowable related indirect costs totaling \$2,593, for a total audit finding of \$13,706.

The following table summarizes the unallowable salaries and benefits and related indirect costs:

| Fiscal Year | Salary Adjustment | | | Uniform Time Allowance ¹ | Salary Rate | Salary Adjustment ² | Related Benefits Adjustment ³ | Related Indirect Cost Adjustment ⁴ | Total Audit Adjustment |
|--|-------------------|-----------|------------|-------------------------------------|-------------|--------------------------------|--|---|------------------------|
| | Claimed | Allowable | Difference | | | | | | |
| <u>Number of Minors Detained but not Arrested:</u> | | | | | | | | | |
| 2013-14 | 113 | 97 | (16) | 0.2667 | \$ 52.63 | \$ (224) | \$ (202) | \$ (96) | \$ (522) |
| 2014-15 | 120 | 109 | (11) | 0.2667 | \$ 55.43 | (163) | (150) | (71) | (384) |
| 2015-16 | 92 | 82 | (10) | 0.2667 | \$ 56.64 | (151) | (132) | (70) | (353) |
| 2016-17 | 54 | 54 | - | 0.2667 | \$ 58.59 | - | - | - | - |
| Subtotal | 379 | 342 | (37) | | | \$ (538) | \$ (484) | \$ (237) | \$ (1,259) |
| <u>Arrested Drivers for Violation of DUI Statutes:</u> | | | | | | | | | |
| 2013-14 | 1,334 | 1,229 | (105) | 0.25 | \$ 52.63 | \$ (1,381) | \$ (1,244) | \$ (591) | \$ (3,216) |
| 2014-15 | 1,161 | 1,051 | (110) | 0.25 | \$ 55.43 | (1,524) | (1,406) | (666) | (3,596) |
| 2015-16 | 1,058 | 952 | (106) | 0.25 | \$ 56.64 | (1,501) | (1,313) | (697) | (3,511) |
| 2016-17 | 842 | 779 | (63) | 0.25 | \$ 58.59 | (923) | (799) | (402) | (2,124) |
| Subtotal | 4,395 | 4,011 | (384) | | | \$ (5,329) | \$ (4,762) | \$ (2,356) | \$ (12,447) |
| Totals | 4,774 | 4,353 | (421) | | | \$ (5,867) | \$ (5,246) | \$ (2,593) | \$ (13,706) |

¹ The uniform time allowance of 0.2667 is equivalent to 16 minutes and the time allowance of 0.25 is equivalent to 15 minutes.

² Minor calculation variances are due to rounding adjustments.

³ The benefit rate is 90.07% for FY 2013-14, 92.24% for FY 2014-15, 87.45% for FY 2015-16, and 86.55% for FY 2016-17.

⁴ The indirect cost rate is 42.78% for FY 2013-14, 43.73% for FY 2014-15, 46.44% for FY 2015-16, and 43.51% for FY 2016-17. Rates are applied to salaries only.

Ineligible Cases

Our review of the case listings showed that the city claimed reimbursement for 37 ineligible cases. These included cases citing violations of vehicle codes that are not reimbursable under the mandated program (24 cases), cases with no charge code listed (four cases), cases with no information at all (seven cases), and cases with age errors (two cases).

Duplicated and Misstated Cases

We reviewed the case lists provided by the city and found that the cases claimed under the cost component of Arrested Drivers for Violation of a DUI Statute also included cases claimed under the cost component of Minors Detained but Not Ultimately Arrested, resulting in a misrepresentation of total drivers arrested. The case lists also showed that the city claimed cases with the same booking number multiple times. Reimbursement is limited to one DUI alcohol violation. After further review, we determined that the city claimed 380 misstated cases and four duplicate cases during the audit period (118 for FY 2013-14, 120 for FY 2014-15, 92 for FY 2015-16, and 54 for FY 2016-17).

Section IV (A) (1) (Reimbursable Activities – Minors (under the age of 21) that are *Detained but Not Ultimately Arrested* for Violation of DUI Statute (Blood Alcohol Level of 0.01 Percent or Greater)) of the parameters and guidelines states that the following activity is reimbursable:

Admonishing those drivers, detained under Vehicle Code section 23136 and *not ultimately arrested* for having a concentration of alcohol in their blood in violation of a DUI statute, that the failure to submit to, or the failure to complete, a preliminary alcohol screening test or other chemical test as requested will result in the suspension or revocation of the driver's license.

Section IV (B) (1) (Reimbursable Activities – All Drivers (Adults and Minors) that Are Arrested for Violation of a DUI Statute (Blood Alcohol Level of 0.08 Percent or Greater for Adults and Blood Alcohol Level of 0.05 Percent or Greater for Minors)) of the parameters and guidelines states that the following activity is reimbursable:

Taking possession of any driver's license issued by the state and serving the notice of order of suspension or revocation on the driver if the driver refuses or fails to complete the chemical test, or has been found to have a concentration of alcohol in the blood in violation of Vehicle Code sections 23140, 23152 and 23153. This activity includes providing the non-English notice, when appropriate, and issuing the temporary driver's license endorsed on the back of the notice.

Section V (A) (1) (a) (Claim Preparation and Submission – Uniform Time Allowances (Time)) of the parameters and guidelines states that costs for activity IV.A.1 are computed as follows:

(the number of cases) x (0.2667 hours) x (the productive hourly rate [total wages and related benefits divided by productive hours] for employees performing the reimbursable activities).

Section V (A) (2) (a) (Claim preparation and Submission – Uniform Time Allowances (Time)) of the parameters and guidelines states that costs for activity IV.B.1 are computed as follows:

(the number of cases) x (0.2500 hours) x (the productive hourly rate [total wages and related benefits divided by productive hours] for employees performing the reimbursable activities).

Recommendation

We recommend that the city:

- Follow the mandated program’s claiming instructions and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs and are based on actual costs incurred as a result of implementing the mandated activities.

City’s Response

The City of San José agrees with this finding. To ensure that claimed costs include only eligible costs and are based on actual costs incurred, San José Police Department will follow the mandated program’s claiming instructions and the parameters and guidelines when filing the reimbursement claims.

**FINDING 2—
Unreported offsetting
revenues and
reimbursements**

The city did not offset any revenues or reimbursements on its claim forms. We found that the city should have offset \$6,111 in federal grant funds that it used to fund mandated activities.

During review of the city’s funding sources, we found that the city received federal grants titled “Safe Transportation Research & Education Center – Sobriety Checkpoint Grant from University of California – Berkeley,” and “Selective Traffic Enforcement Program (STEP),” which passed through the California Department of Transportation. The city used these funds to pay the salaries and benefits of peace officers operating DUI checkpoints and participating in DUI saturation patrols. The city was not aware that these two grants were related to the mandated program and that correlated funds should be offset against claimed costs.

We confirmed that the San José Police Department arrested 191 drivers for violation of a DUI statute at DUI checkpoints and during DUI saturation patrols during the audit period. Therefore, we determined that the city should have offset \$6,111.

The following schedule documents the offset amount by fiscal year:

| Fiscal Year | No. of Drivers Arrested for Violation of DUI Statute | Uniform Time Allowance ¹ | Salary Rate | Salary Offset | Benefit Rate | Benefit Offset | Indirect Cost Rate ² | Indirect Cost Offset | Total Offset |
|--------------|--|-------------------------------------|-------------|-------------------|--------------|-------------------|---------------------------------|----------------------|-------------------|
| 2013-14 | (82) | 0.25 | \$ 52.63 | \$ (1,079) | 90.07% | \$ (972) | 42.78% | \$ (462) | \$ (2,513) |
| 2014-15 | (66) | 0.25 | \$ 55.43 | (915) | 92.24% | (844) | 43.73% | (400) | (2,159) |
| 2015-16 | (19) | 0.25 | \$ 56.64 | (269) | 87.45% | (235) | 46.44% | (125) | (629) |
| 2016-17 | (24) | 0.25 | \$ 58.59 | (352) | 86.55% | (305) | 43.51% | (153) | (810) |
| Total | (191) | | | \$ (2,615) | | \$ (2,356) | | \$ (1,140) | \$ (6,111) |

¹ The uniform time allowable of 0.25 is equivalent to 15 minutes.

² The indirect cost rate is applied to salaries only for all fiscal years of the the audit period.

Section VII. (Offsetting Savings and Reimbursements) of the parameters and guidelines state, in part:

In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, including fees collected pursuant to Vehicle Code section 14905; federal funds and other state funds; and grant monies received by the state and passed through to local agencies (obtained by Public Law 100-690, which added United States Code, title 23, sections 408 and 410), shall be identified and deducted from this claim.

Recommendation

We recommend that the city:

- Follow the mandated program’s claiming instructions and the parameters and guidelines when preparing its reimbursement claims; and
- Deduct from its claims all federal grant funds that were used to pay for mandated activities.

City’s Response

City of San José agrees with this finding. The San José Police Department will deduct from its claims all federal funds, other state funds; and grant monies that were used to pay for mandated activities and follow the mandated program’s claiming instructions and the guidelines when filing reimbursement claims.

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



Finance Department

DIRECTOR'S OFFICE

February 4, 2019

Liliana Juarez
Office of the State Controller Betty T. Yee
Division of Audits, Compliance Audits Bureau
1301 C Street, Suite 725A
Sacramento, CA 95816

Dear Ms. Juarez:

Below are the findings which resulted from the audit conducted by the State Controller's Office and City of San José responses:

Finding 1: Overstated salaries and related benefits and indirect costs. The city claimed \$155,318 (\$66,549 in salaries, \$59,435 in benefits, and \$29,334 in related indirect costs) for the cost components of Minors Detained but Not Arrested (\$13,072) and the Arrested Drivers for Violation of DUI Statute (\$142,246) during the audit period.

Response: The City of San José agrees with this finding. To ensure that claimed costs include only eligible costs and are based on actual costs incurred, San José Police Department will follow the mandated program's claiming instructions and the parameters and guidelines when filing the reimbursement claims.

Finding 2: Unreported offsetting revenues and reimbursements. The city did not offset any revenues or reimbursements on its claim forms. We found the city should have offset \$6,111 in federal grant funds that it used to fund mandated activities.

Response: City of San José agrees with this finding. The San José Police Department will deduct from its claims all federal funds, other state funds; and grant monies that were used to pay for mandated activities and follow the mandated program's claiming instructions and the guidelines when filing reimbursement claims.

Our goal is to fully comply with all requirements of the Administrative License Suspension Program and we appreciate the assistance and guidance from the State Controller's Office throughout this audit.

Sincerely,

Julia H. Cooper
Director of Finance
City of San José

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

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