

# YOLO COUNTY

Audit Report

## **CHILD ABDUCTION AND RECOVERY PROGRAM**

Chapter 1399, Statutes of 1976; Chapter 162,  
Statutes of 1992; and Chapter 988, Statutes of 1996

*July 1, 2000, through June 30, 2004*



**STEVE WESTLY**  
California State Controller

December 2005



**STEVE WESTLY**  
California State Controller

December 30, 2005

The Honorable Howard Newens  
Auditor-Controller  
Yolo County  
625 Court Street, Room 103  
Woodland, CA 95695

Dear Mr. Newens:

The State Controller's Office audited the costs claimed by Yolo County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2000, through June 30, 2004.

The county claimed \$1,302,276 (\$1,303,276 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that the entire amount is allowable. The State paid the county \$694,949. The State will pay allowable costs claimed that exceed the amount paid, totaling \$607,329, contingent upon available appropriations.

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

Sincerely,

*Original Signed By:*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/ams

cc: James Tilton, Program Budget Manager  
Corrections and General Government  
Department of Finance  
Scott Hannan, Director  
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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by Yolo County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2000, through June 30, 2004. The last day of fieldwork was May 26, 2005.

The county claimed \$1,302,276 (\$1,303,276 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that the entire amount is allowable. The State paid the county \$694,949. The State will pay allowable costs claimed that exceed the amount paid, totaling \$607,329, contingent upon available appropriations.

## Background

Chapter 1399, Statutes of 1976 established the mandated Child Abduction and Recovery Program based on the following laws:

- *Civil Code* Section 4600.1 (repealed and added as *Family Code* Section 3060–3064 by Chapter 162, Statutes of 1992);
- *Penal Code* Sections 278 and 278.5 (repealed and added as *Penal Code* Sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- *Welfare and Institutions Code* Section 11478.5 (repealed and added as *Family Code* Section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child,
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [COSM]) determined that this legislation imposed a state mandate reimbursable under *Government Code* Section 17561.

*Parameters and Guidelines* establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on January 21, 1981, and last amended it on August 26, 1999. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

**Objective,  
Scope, and  
Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 2000, through June 30, 2004.

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

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

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

**Conclusion**

For the audit period, Yolo County claimed \$1,302,276 (\$1,303,276 less a \$1,000 penalty for filing a late claim) for costs of the Child Abduction and Recovery Program. Our audit disclosed no material instances of noncompliance with the requirements outlined above.

For fiscal year (FY) 2000-01, the State paid the county \$340,511. Our audit disclosed that \$358,395 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$17,881, contingent upon available appropriations.

For FY 2002-03, the State made no payment to the county. Our audit disclosed that \$331,288 is allowable; the State will pay this amount contingent upon available appropriations.

For FY 2003-04, the State made no payment to the county. Our audit disclosed that \$258,158 is allowable; the State will pay this amount contingent upon available appropriations.

**Views of  
Responsible  
Officials**

We discussed our audit results with the county's representatives during an exit conference conducted on September 1, 2005. David C. Henderson, District Attorney, and Maggie Henderson, Business Manager, agreed with the audit results. Mr. Henderson declined a draft audit report and agreed that we could issue the audit report as final.

**Restricted Use**

This report is solely for the information and use of Yolo County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Original Signed By:*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

**Schedule 1—  
Summary of Program Costs  
July 1, 2000, through June 30, 2004**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>
<u>July 1, 2000, through June 30, 2001</u>		
Salaries	\$ 215,463	\$ 215,463
Benefits	45,838	45,838
Services and supplies	64,652	64,652
Fixed assets	3,217	3,217
Travel and training	30,806	30,806
Total direct costs	359,976	359,976
Indirect costs	—	—
Subtotal	359,976	359,976
Less offsetting savings/reimbursements	(1,584)	(1,584)
Total reimbursable costs	<u>\$ 358,392</u>	358,392
Less amount paid by the State		<u>(340,511)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 17,881</u>
<u>July 1, 2001, through June 30, 2002</u>		
Salaries	\$ 231,079	\$ 231,079
Benefits	47,654	47,654
Services and supplies	55,523	55,523
Fixed assets	3,052	3,052
Travel and training	18,130	18,130
Total direct costs	355,438	355,438
Indirect costs	—	—
Subtotal	355,438	355,438
Less offsetting savings/reimbursements	(1,000)	(1,000)
Total reimbursable costs	<u>\$ 354,438</u>	354,438
Less amount paid by the State		<u>(354,438)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2002, through June 30, 2003</u>		
Salaries	\$ 219,215	\$ 219,215
Benefits	52,509	52,509
Services and supplies	50,000	50,000
Fixed assets	—	—
Travel and training	11,861	11,861

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit
<u>July 1, 2002, through June 30, 2003 (continued)</u>		
Total direct costs	333,585	333,585
Indirect costs	—	—
Subtotal	333,585	333,585
Less offsetting savings/reimbursements	(2,297)	(2,297)
Total reimbursable costs	<u>\$ 331,288</u>	331,288
Less amount paid by the State		—
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 331,288</u>
<u>July 1, 2003, through June 30, 2004</u>		
Salaries	\$ 174,445	\$ 174,445
Benefits	46,189	46,189
Services and supplies	37,463	37,463
Fixed assets	—	—
Travel and training	61	61
Total direct costs	258,158	258,158
Indirect costs	—	—
Subtotal	258,158	258,158
Less offsetting savings/reimbursements	—	—
Total reimbursable costs	<u>\$ 258,158</u>	258,158
Less amount paid by the State		—
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 258,158</u>
<u>Summary: July 1, 2000, through June 30, 2004</u>		
Salaries	\$ 840,202	\$ 840,202
Benefits	192,190	192,190
Services and supplies	207,638	207,638
Fixed assets	6,269	6,269
Travel and training	60,858	60,858
Total direct costs	1,307,157	1,307,157
Indirect costs	—	—
Subtotal	1,307,157	1,307,157
Less offsetting savings/reimbursements	(3,881)	(3,881)
Less late filing penalty	(1,000)	(1,000)
Total reimbursable costs	<u>\$ 1,302,276</u>	1,302,276
Less amount paid by the State		(694,949)
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 607,327</u>



**State Controller's Office  
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