

CITY OF FRESNO

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 1999, through June 30, 2003



STEVE WESTLY
California State Controller

January 2005



STEVE WESTLY
California State Controller

January 5, 2005

Ruthie F. Quinto, CPA
Finance Director/City Controller
City of Fresno
2600 Fresno Street
Fresno, CA 93721

Dear Ms. Quinto:

The State Controller's Office audited the claims filed by the City of Fresno for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program (Chapter 246, Statutes of 1995) for the period of July 1, 1999, through June 30, 2003.

The city claimed \$655,860 for the mandated program. Our audit disclosed that the entire amount is allowable. The State paid the city \$397,889. The State will pay allowable costs claimed that exceed the amount paid, totaling \$257,971, 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:

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/jj

cc: Jerry P. Dyer
Chief of Police
City of Fresno
Rene J. Martin
Deputy Chief of Police
City of Fresno
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by the City of Fresno for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program (Chapter 246, Statutes of 1995) for the period of July 1, 1999, through June 30, 2003. The last day of fieldwork was November 18, 2004.

The city claimed \$655,860 for the mandated program. The audit disclosed that the entire amount is allowable. The State paid the city \$397,889. The State will pay allowable costs claimed that exceed the amount paid, totaling \$257,971, contingent upon available appropriations.

Background

Penal Code Section 13701 (added by Chapter 246, Statutes of 1995) requires local law enforcement agencies to develop, adopt, and implement written arrest policies for domestic violence offenders by July 1, 1996. The legislation also requires local law enforcement agencies to obtain input from local domestic violence agencies in developing the arrest policies. Under previous law, local law enforcement agencies were required to develop, adopt, and implement written policies for response to domestic violence calls and were encouraged, but not obligated, to consult with domestic violence experts.

On September 25, 1997, the Commission on State Mandates (COSM) determined that Chapter 246, Statutes of 1995, imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on August 20, 1998. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Domestic Violence Arrest Policies and Standards Program for the period of July 1, 1999, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and 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* Section 17558.5. We did not audit the city'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 city'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, the City of Fresno claimed \$655,860 for Domestic Violence Arrest Policies and Standards Program costs. Our audit disclosed no material instances of noncompliance with the requirements outlined above.

For fiscal year (FY) 1999-2000, the State paid the city \$130,698. Our audit disclosed that the entire amount is allowable.

For FY 2000-01, the State paid the city \$167,160. Our audit disclosed that the entire amount is allowable.

For FY 2001-02, the State paid the city \$100,000. Our audit disclosed that \$179,055 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$79,055, contingent upon available appropriations.

For FY 2002-03, the State paid the city \$31. Our audit disclosed that \$178,948 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$178,917, contingent upon available appropriations.

Views of Responsible Officials

We discussed our audit results with the city's representatives during a telephone exit conference conducted on November 18, 2004. Ruthie Quinto, City Controller, and Annette Chinn, Consultant, agreed with the audit results. Ms. Quinto 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 the City of Fresno, 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, 1999, through June 30, 2003**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>
<u>July 1, 1999, through June 30, 2000</u>		
Salaries	\$ 84,321	\$ 84,321
Benefits	<u>12,227</u>	<u>12,227</u>
Total direct costs	96,548	96,548
Indirect costs	<u>34,150</u>	<u>34,150</u>
Total program costs	<u>\$ 130,698</u>	130,698
Less amount paid by the State		<u>(130,698)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2000, through June 30, 2001</u>		
Salaries	\$ 94,122	\$ 94,122
Benefits	<u>17,883</u>	<u>17,883</u>
Total direct costs	112,005	112,005
Indirect costs	<u>55,155</u>	<u>55,155</u>
Total program costs	<u>\$ 167,160</u>	167,160
Less amount paid by the State		<u>(167,160)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>
<u>July 1, 2001, through June 30, 2002</u>		
Salaries	\$ 95,648	\$ 95,648
Benefits	<u>24,008</u>	<u>24,008</u>
Total direct costs	119,656	119,656
Indirect costs	<u>59,398</u>	<u>59,398</u>
Total program costs	<u>\$ 179,054</u>	179,054
Less amount paid by the State		<u>(100,000)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 79,054</u>
<u>July 1, 2002, through June 30, 2003</u>		
Salaries	\$ 101,675	\$ 101,675
Benefits	<u>17,285</u>	<u>17,285</u>
Total direct costs	118,960	118,960
Indirect costs	<u>59,988</u>	<u>59,988</u>
Total program costs	<u>\$ 178,948</u>	178,948
Less amount paid by the State		<u>(31)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 178,917</u>

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>
<u>Summary: July 1, 1999, through June 30, 2003</u>		
Salaries	\$ 375,766	\$ 375,766
Benefits	<u>71,403</u>	<u>71,403</u>
Total direct costs	447,169	447,169
Indirect costs	<u>208,691</u>	<u>208,691</u>
Total program costs	<u>\$ 655,860</u>	655,860
Less amount paid by the State		<u>(397,889)</u>
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 257,971</u>

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