

CONTRA COSTA COUNTY

Audit Report

OPEN MEETINGS ACT PROGRAM

Chapter 641, Statutes of 1986

July 1, 1999, through June 30, 2001



STEVE WESTLY
California State Controller

July 2004



STEVE WESTLY
California State Controller

July 30, 2004

The Honorable Kenneth J. Corcoran
Auditor-Controller
Contra Costa County
625 Court Street, Room 103
Martinez, CA 94553-1282

Dear Mr. Corcoran:

The State Controller's Office (SCO) has completed an audit of the claims filed by Contra Costa County for costs of the legislatively mandated Open Meetings Act Program (Chapter 641, Statutes of 1986) for the period of July 1, 1999, through June 30, 2001.

The county claimed \$1,877,946 (\$1,878,946 in costs less a \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that \$95,820 is allowable and \$1,782,126 is unallowable. The unallowable costs occurred because the county claimed unsupported costs. The county was paid \$2,003,007. The amount paid in excess of allowable costs claimed, totaling \$1,907,187, should be returned to the State.

If you have any questions, please contact Mr. 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: Paul Abelson, Chief Accountant
Auditor-Controller's Office
Contra Costa County
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) has completed an audit of the claims filed by Contra Costa County for costs of the legislatively mandated Open Meetings Act Program (Chapter 641, Statutes of 1986) for the period of July 1, 1999, through June 30, 2001. The last day of fieldwork was September 5, 2003.

The county claimed \$1,877,946 (\$1,878,946 in costs less a \$1,000 penalty for filing late) for the mandated program. The audit disclosed that \$95,820 is allowable and \$1,782,126 is unallowable. The unallowable costs occurred because the county claimed unsupported costs. The county was paid \$2,003,007. The amount paid in excess of allowable costs claimed, totaling \$1,907,187, should be returned to the State.

Background

Chapter 641, Statutes of 1986, added Section 54954.2 to the *Government Code* to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting. The agenda must specify the time and location of the regular meeting, and the agenda must be posted at least 72 hours before the meeting in a location freely accessible to the public.

Chapter 641, Statutes of 1986, also added Section 54954.3 to the *Government Code* to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body. This section requires that this opportunity for comments be stated on the posted agenda.

On October 22, 1987, the Commission on State Mandates determined that Chapter 641, Statutes of 1986, resulted in state mandated costs that are reimbursable pursuant to Title 2, Division 4, Part 7, of the *Government Code*.

Parameters and Guidelines, adopted by the Commission on State Mandates, establishes state mandates and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Open Meeting Act Program (Chapter 641, Statutes of 1986) for the period of July 1, 1999, through June 30, 2001.

The auditors performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the county's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the county's management controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

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

For the audit period, Contra Costa County claimed \$1,877,946 (\$1,878,946 in costs less a \$1,000 penalty for filing late) for costs of the legislatively mandated Open Meetings Act Program. The audit disclosed that \$95,820 is allowable and \$1,782,126 is unallowable.

For fiscal year (FY) 1999-2000, the county was paid \$1,003,007 by the State. The audit disclosed that \$46,706 is allowable. The amount paid in excess of allowable costs claimed, totaling \$956,301, should be returned to the State.

For FY 2000-01, the county was paid \$1,000,000 by the State. The audit disclosed that \$49,114 is allowable. The amount paid in excess of allowable costs claimed, totaling \$950,886, should be returned to the State.

**Views of
Responsible
Officials**

The SCO issued a draft audit report on January 21, 2004. Paul Abelson, Chief Accountant in the county Auditor-Controller's Office, responded by the attached letter dated February 11, 2004, disagreeing with the audit results. The county's response is included in this final audit report.

Restricted Use

This report is solely for the information and use of Contra Costa 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, 1999, through June 30, 2001

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments ¹
<u>July 1, 1999, through June 30, 2000</u>			
Salaries	\$ 707,091	\$ —	\$ (707,091)
Benefits	212,106	—	(212,106)
Services and supplies	5,000	—	(5,000)
Subtotals	924,197	—	(924,197)
Indirect costs	78,810	—	(78,810)
Subtotals	1,003,007	—	(1,003,007)
Allowable costs per “Flat-Rate” option	—	46,706	46,706
Subtotals	1,003,007	46,706	(956,301)
Less late filing penalty	—	—	—
Total costs	<u>\$ 1,003,007</u>	46,706	<u>\$ (956,301)</u>
Less amount paid by the State		(1,003,007)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (956,301)</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Salaries	\$ 616,692	\$ —	\$ (616,692)
Benefits	185,498	—	(185,498)
Services and supplies	—	—	—
Subtotals	802,190	—	(802,190)
Indirect costs	73,749	—	(73,749)
Subtotals	875,939	—	(875,939)
Allowable costs per “Flat-Rate” option	—	50,114	50,114
Subtotals	875,939	50,114	(825,825)
Less late filing penalty	(1,000)	(1,000)	—
Total costs	<u>\$ 874,939</u>	49,114	<u>\$ (825,825)</u>
Less amount paid by the State		(1,000,000)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (950,886)</u>	
<u>Summary: July 1, 1999, through June 30, 2001</u>			
Salaries	\$ 1,323,783	\$ —	\$(1,323,783)
Benefits	397,604	—	(397,604)
Services and supplies	5,000	—	(5,000)
Subtotals	1,726,387	—	(1,726,387)
Indirect costs	152,559	—	(152,559)
Subtotals	1,878,946	—	(1,878,946)
Allowable costs per “Flat-Rate” option	—	96,820	96,820
Subtotals	1,878,946	96,820	(1,782,126)
Less late filing penalty	(1,000)	(1,000)	—
Total costs	<u>\$ 1,877,946</u>	95,820	<u>\$ (1,782,126)</u>
Less amount paid by the State		(2,003,007)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (1,907,187)</u>	

¹ See the Finding and Recommendation section.

Finding and Recommendation

FINDING— Unsupported costs claimed

The county claimed salary costs during the audit period totaling \$1,323,783 that were not supported by actual time records.

Salary costs were computed using two methodologies. Salary costs claimed by the County Administrative Office and the Human Resources Department were computed based on timesheet documentation maintained for one week during each fiscal year. The county multiplied each employee's actual hours reported for one week by the number of meetings held during the fiscal year. Salary costs claimed by the other county departments were computed based on a separate time study showing hours spent on one meeting. The county multiplied each employee's time study hours by the number of meetings held during the fiscal year.

Neither methodology used by the county provides sufficient documentation of actual time spent on mandate-related activities. The county did not show that one week of timesheet documentation is representative of each fiscal year and can be reasonably projected to approximate actual costs. In addition, the county did not provide any documentation supporting the employee hours reflected in the time study.

Parameters and Guidelines for the Open Meetings Act Program specifies that under the "Actual Time" reimbursement option used by the county, the county must list the meeting names and dates and show the names of the employees involved, the classification of the employees, the mandated functions performed, the actual number of hours devoted to each function, and the productive hourly salary rates. *Parameters and Guidelines* also permits the county to claim costs using the "Standard-Time" or the "Flat-Rate" reimbursement options. Under the "Standard-Time" option, the county can claim a standard number of minutes for each meeting agenda item multiplied by a blended productive hourly labor rate. Under the "Flat-Rate" option, the county can claim a uniform cost allowance for each meeting.

Total salary costs claimed totaling \$1,323,783 are unallowable. As fringe benefits of \$397,604 and indirect costs of \$152,559 were claimed as a percentage of salaries, all of these claimed costs are also unallowable.

The county also claimed services and supplies costs of \$5,000 for the Community Development Department in FY 1999-2000 based on an estimate rather than on actual costs incurred.

In addition to the lack of documentation noted above, the following errors in the county’s claims were also noted:

- The county double-claimed fringe benefits and indirect costs for the Community Development Department and double-claimed fringe benefits for the County Administrative Office in FY 1999-2000 and FY 2000-01 by \$277,006 (\$257,480 in fringe benefits and \$19,526 in indirect costs).
- The county overstated the number of personnel hours and salary costs for the Human Resources Department in FY 1999-2000 and FY 2000-01 by \$74,549 (\$53,252 in salaries, \$15,972 in related fringe benefits, and \$5,325 in related indirect costs).

In lieu of the unsupported costs claimed under the “Actual Time” option, the SCO auditor has allowed costs of \$96,820 computed under the “Flat-Rate” reimbursement option. This amount was computed as follows:

	Fiscal Year		Total
	1999-2000	2000-01	
Number of meetings/agendas	442	456	
Uniform cost allowance	\$ × 105.67	\$ × 109.90	
Totals	\$ 46,706	\$ 50,114	\$ 96,820

Should the county choose to submit documentation to support allowable program costs using the “Standard-Time” reimbursement option, the final audit report will reflect such costs if they are adequately documented.

Reimbursable program costs have been adjusted as follows:

	Fiscal Year		Total
	1999-2000	2000-01	
Salaries	\$ (707,091)	\$ (616,692)	\$ (1,323,783)
Fringe benefits	(212,106)	(185,498)	(397,604)
Services and supplies	(5,000)	—	(5,000)
Indirect costs	(78,810)	(73,749)	(152,559)
Subtotals	(1,003,007)	(875,939)	(1,878,946)
Allowable costs per “Flat-Rate” option	46,706	50,114	96,820
Net audit adjustments	\$ (956,301)	\$ (825,825)	\$ (1,782,126)

Recommendation

The county should establish procedures to ensure that all costs claimed are supported and allowable under *Parameters and Guidelines*.

County's Response

The county disagreed with this finding. Its written response states in part:

. . . First, we would like to clarify the meeting held in September 2003 was not indicated to us to be an official exit conference. The meeting was originally scheduled to discuss information we forwarded to your auditors concerning the number of hours reported by our Community Development Department and to arrange a meeting between the auditors and a representative from Community Development. The auditors instead indicated that they had concerns with the documentation for the time study as well as calculation of the hourly rates. The auditors suggested we look at re-filing our Open Meetings Act claims for Fiscal Years 1999/00 and 2000/01 using the Standard Time option. The auditors also indicated they would be preparing a report for us to discuss at an exit conference after which a draft report with their findings would be issued. Several attempts were made by my staff to schedule an official exit conference; however no conference took place. We then received correspondence from the auditor that we would be receiving a draft report and our response to the draft report would be incorporated into the final report and then an exit conference would be scheduled "with the County if it is necessary." Clearly, it is still necessary.

In regards to your Finding of Unsupported Costs, the main issue of contention appears to be the level of documentation to support the time study used to document the time spent providing the mandated services. In the Finding and Recommendation section of the draft report it is stated that, "The county claimed salary costs during the audit period totaling \$1,323,783 that were not supported by actual time records" and "the county was unable to provide any documentation supporting the employee hours reflected in the time study."

The County does not concur with these statements. We believe there is sufficient evidence to support the employee hours reflected in the time study. Within the Parameters and Guidelines, under the section for Supporting Data, the following are listed as some of the acceptable source documents: worksheets, employee time records or time logs, invoices and calendars. We provided the auditor with signed timesheets, which were the basis for the time study for our Human Resources and County Administrator departments. In addition, the auditors met with an official from the County Administrators Office, following which the auditor agreed that the number of hours reported was reasonable. The Community Development Department provided the auditors with a breakdown of hours reported by task for each employee claimed.

Another issue the auditors raise is that our time study process was for too short a period. We offered to perform a study for a more extended time period, however, no mention of this is made in the draft report. In response to this unwillingness to consider other validation methods, we must point out that there are no official SB 90 time study guidelines to define requirements or set standards. The Parameters and Guidelines neither provide nor refer to such time study guidelines. Neither do the claiming instructions. Although, both include the use of time studies as acceptable supporting documentation. Dismissing our claims, as the draft audit report does, appears inappropriate. We prepared our claim

following the Parameters and Guidelines, and the claiming instruction. Our time studies used methods we felt were reasonable and believe can be validated. If the State questions the validity of our costs, then we should discuss what costs they question.

... The County concurs that there was double-claiming of fringe benefits for County Administrators Office for FY 1999/00 and for Community Development for FY 1999/00 and 2000/01. We disagree, however, on the amounts. Our calculations determined County Administrator costs were overstated by \$100,019 for FY 1999/00 and Community Development costs were overstated by \$109,141 for FY 1999/00 and \$51,617 for FY 2000/01.

... The County was informed of an error on timesheets provided to the auditors, which resulted in an overstatement of hours for some Human Resources personnel. However, this is the first time we have seen it quantified. In order to verify the validity of this finding and respond to the amount of reduction we would need to know which records were examined and how the disallowed amount was determined.

In addition to our responses, we would like to bring two last items to your attention. During the September 2003 meeting, the auditors suggested the County re-file our claims using the Standard Time option, which involves using a blended hourly rate. We looked into this option and ran some preliminary numbers; however, we questioned why the auditors would be willing to accept our time study and hourly rate information for the standard time option but not for filing an actual time claim. We had planned to discuss the matter with the auditors at a follow up meeting; unfortunately no other meeting took place. We put our calculations on hold but would like to keep this option open for future possible discussion. Lastly, we do not understand how the auditors can disallow additional costs that were not audited. The Open Meeting Act claims we submitted consisted of costs from multiple departments. The auditors reviewed information from only three of those departments and then essentially disallowed the entire claim. We cannot see how the additional costs for the remaining unaudited departments can be disallowed.

SCO's Comment

The finding and recommendation remain unchanged. As stated in the finding, the county only provided the SCO auditors with a breakdown of hours by task for each employee claimed for a one-week time period. The county has not provided any support for its assertion that one week of timesheet documentation for mandated activities is representative of each fiscal year.

Parameters and Guidelines for the Open Meetings Act Program requires the maintenance of actual employee time records to support claimed labor costs when the county chooses to use the "actual time" reimbursement option. It specifies that the county must enumerate on its claims the meeting names and dates, the names and classifications of the employees involved, the mandated functions performed, the actual number of hours devoted to each function, and the productive hourly salary rates.

Alternate types of time records discussed in the county's response are not mentioned as acceptable in the *Parameters and Guidelines* (last amended on November 30, 2000) for the Open Meetings Act Program (Chapter 641, Statutes of 1986). However, the SCO draft time study guidelines allow routine, repetitive activities to be time-studied. A current time study covering a period of time greater than one week applied retroactively to the audit period would have to be representative of actual costs incurred during that period.

Copies of the SCO auditors' computations of the double-claimed fringe benefits and indirect costs for the Community Development Department and double-claimed fringe benefits for the County Administrative Office (\$277,006), and the overstated salary costs for the Human Resources Department (\$74,549) have now been provided to the county. The county has reviewed and agreed with the auditor's computations. However, as stated in the finding, these costs are also unallowable due to the lack of supporting time records.

The following are the SCO's comments regarding other issues addressed in the county's written response to the draft report.

The county contended that the SCO auditor determined that the number of hours reported by the County Administrator's Office (CAO) was reasonable. The county also contended that its Community Development Department provided the SCO with a breakdown of hours reported by task for each employee claimed. The SCO auditor made no final judgment regarding the reasonableness of the hours claimed for CAO personnel. Rather, the SCO auditor determined that the documentation provided to support the labor hours claimed for all departments was insufficient to support costs claimed. With regard to the hours claimed for the Community Development Department, the county was unable to furnish time sheets to support the time study that was used to compute claimed costs.

The county contended that it offered to perform another time study of mandated activities for a more extended time period; however, the SCO auditor was not part of that discussion. During audit fieldwork, the SCO auditor informed the county that a one-week time study is not sufficient to support one year's costs.

The county asked why the SCO would accept the county's time study and hourly rate information for the standard time option but not for filing an actual time claim. Under the standard time option, the county is allowed a standard 20 or 30 minutes per agenda item multiplied by a blended productive hourly rate. The rate is based on the county's estimate of the percentage of time spent by all employees involved in the mandated activities. If the county chooses to revise its claims using the standard time option, the SCO would verify that the county's computations were reasonable.

The county asked why the SCO disallowed costs claimed for all county departments even though the SCO only reviewed information from three of those departments. As explained to county personnel during the formal exit conference, the supporting documentation for all departments was in fact reviewed, and all costs were found to be unsupported.

The county contended that the SCO did not conduct a formal exit conference. The audit findings were discussed with county representatives at an informal exit conference held on September 5, 2003. Subsequent to the county's February 11, 2004, response to the draft report, the SCO conducted a formal exit conference on May 3, 2004, after the county had time to review the findings identified in the draft report. The county representatives did not provide any new information at this conference that affected the audit finding.

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

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER



Kenneth J. Corcoran
Auditor-Controller

Stephen J. Ybarra
Assistant Auditor-Controller

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Martinez, California 94553-1282
Telephone (925) 646-2181
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February 11, 2004

Mr. Jim L. Spano, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits
PO Box 942850
Sacramento, CA 94250-5874

Re: Response to Draft SB 90 Audit Report: Open Meetings Act Program

Dear Mr. Spano,

Contra Costa County is surprised with the findings indicated in the draft letter we received regarding the SB 90 Open Meetings Act Audit. While we concur that there are some findings related to our claims that would result in a negative adjustment to our original claims, we find it difficult to accept that 95% of the costs incurred to administer this State mandate would be disallowed.

First, we would like to clarify the meeting held in September 2003 was not indicated to us to be an official exit conference. The meeting was originally scheduled to discuss information we forwarded to your auditors concerning the number of hours reported by our Community Development Department and to arrange a meeting between the auditors and a representative from Community Development. The auditors instead indicated that they had concerns with the documentation for the time study as well as calculation of the hourly rates. The auditors suggested we look at re-filing our Open Meetings Act claims for Fiscal Years 1999/00 and 2000/01 using the Standard Time option. The auditors also indicated they would be preparing a report for us to discuss at an exit conference after which a draft report with their findings would be issued. Several attempts were made by my staff to schedule an official exit conference; however no conference took place. We then received correspondence from the auditor that we would be receiving a draft report and our response to the draft report would be incorporated into the final report and then an exit conference would be scheduled "with the County if it is necessary". Clearly, it is still necessary.

In regards to your Finding of Unsupported Costs, the main issue of contention appears to be the level of documentation to support the time study used to document the time spent providing the mandated services. In the Finding and

Recommendation section of the draft report it is stated that, "The county claimed salary costs during the audit period totaling \$1,323,783 that were not supported by actual time records" and "the county was unable to provide any documentation supporting the employee hours reflected in the time study."

The County does not concur with these statements. We believe there is sufficient evidence to support the employee hours reflected in the time study. Within the Parameters and Guidelines, under the section for Supporting Data, the following are listed as some of the acceptable source documents: worksheets, employee time records or time logs, invoices and calendars. We provided the auditors with signed timesheets, which were the basis for the time study for our Human Resources and County Administrator departments. In addition, the auditors met with an official from the County Administrators Office, following which the auditor agreed that the number of hours reported was reasonable. The Community Development Department provided the auditors with a breakdown of hours reported by task for each employee claimed.

Another issue the auditors raise is that our time study process was for too short a period. We offered to perform a study for a more extended time period, however, no mention of this is made in the draft report. In response to this unwillingness to consider other validation methods, we must point out that there are no official SB 90 time study guidelines to define requirements or set standards. The Parameters and Guidelines neither provide nor refer to such time study guidelines. Neither do the claiming instructions. Although, both include the use of time studies as acceptable supporting documentation. Dismissing our claims, as the draft audit report does, appears inappropriate. We prepared our claim following the Parameters and Guidelines, and the claiming instructions. Our time studies used methods we felt were reasonable and believe can be validated. If the State questions the validity of our costs, then we should discuss what costs they question.

The following is the County responses to the other findings in the draft report.

Finding – The county double-claimed fringe benefits and indirect costs for the Community Development Department and double-claimed fringe benefits for the County Administrators Office in FY 1999-2000 and FY 2000-01 by \$277,006 (\$257,480 in fringe benefits and \$19,526 in indirect costs).

County Response: The County concurs that there was double-claiming of fringe benefits for County Administrators Office for FY 1999/00 and for Community Development for FY 1999/00 and 2000/01. We disagree, however, on the amounts. Our calculations determined County Administrator costs were overstated by \$100,019 for FY 1999/00 and Community Development costs were overstated by \$109,141 for FY 1999/00 and \$51,617 for FY 2000/01.

Finding – The county overstated the number of personnel hours and salary costs for the Human Resources Department in FY 1999-2000 and FY 2000-01 by \$74,549 (\$53,252 in salaries, \$15,792 in related fringe benefits, and \$5,325 in related direct costs).

County Response: The County was informed of an error on timesheets provided to the auditors, which resulted in an overstatement of hours for some Human Resources personnel. However, this is the first time we have seen it quantified. In order to verify the validity of this finding and respond to the amount of reduction we would need to know which records were examined and how the disallowed amount was determined.

In addition to our responses, we would like to bring two last items to your attention. During the September 2003 meeting, the auditors suggested the County re-file our claims using the Standard Time option, which involves using a blended hourly rate. We looked into this option and ran some preliminary numbers; however, we questioned why the auditors would be willing to accept our time study and hourly rate information for the standard time option but not for filing an actual time claim. We had planned to discuss the matter with the auditors at a follow up meeting; unfortunately no other meeting took place. We put our calculations on hold but would like to keep this option open for future possible discussion. Lastly, we do not understand how the auditors can disallow additional costs that were not audited. The Open Meeting Act claims we submitted consisted of costs from multiple departments. The auditors reviewed information from only three of those departments and then essentially disallowed the entire claim. We cannot see how the additional costs for the remaining un-audited departments can be disallowed.

Many of these issues could have been addressed at an exit conference and discussed prior to the issuance of the draft letter. However since we didn't have an official exit conference we have to bring them to your attention in this response letter. If you have any further questions, or would like to set up a meeting to discuss this further, please do not hesitate to contact me at (925) 646-2233, email address pabel@ac.cccounty.us or Haj Nahal, SB 90 Coordinator, at (925) 646-2225, email address hnaha@ac.cccounty.us.

Sincerely,

Kenneth J. Corcoran
Auditor-Controller



By Paul Abelson
Chief Accountant

**State Controller's Office
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