

# **CITY OF OCEANSIDE**

Audit Report

## **PEACE OFFICERS PROCEDURAL BILL OF RIGHTS PROGRAM**

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178,  
Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980;  
Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983;  
Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990

*July 1, 2002, through June 30, 2005*



**JOHN CHIANG**  
California State Controller

August 2007



**JOHN CHIANG**  
California State Controller

August 24, 2007

Paul Bussey  
Interim Director of Financial Services  
City of Oceanside  
300 North Coast Highway  
Oceanside, CA 92054

Dear Mr. Bussey:

The State Controller's Office audited the costs claimed by the City of Oceanside for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2002, through June 30, 2005.

The city claimed \$951,689 for the mandated program. Our audit disclosed that \$12,551 is allowable and \$939,138 is unallowable. The unallowable costs occurred primarily because the city claimed ineligible costs. The State paid the city \$3. The State will pay allowable costs claimed that exceed the amount paid, totaling \$12,548, contingent upon available appropriations.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at CSM's Web site, at [www.csm.ca.gov](http://www.csm.ca.gov) (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov).

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/vb:jj

cc: David Crowe  
    Senior Management Analyst  
    City of Oceanside  
Kathleen Langevin  
    Accounting Manager  
    City of Oceanside  
Todd Jerue, Program Budget Manager  
    Corrections and General Government  
    Department of Finance  
Carla Castaneda  
    Principal Program Budget Analyst  
    Department of Finance  
Paula Higashi, Executive Director  
    Commission on State Mandates

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Oceanside for the legislatively mandated Peace Officers Procedural Bill of Rights Program (Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990) for the period of July 1, 2002, through June 30, 2005. The last day of fieldwork was February 5, 2007.

The city claimed \$951,689 for the mandated program. Our audit disclosed that \$12,551 is allowable and \$939,138 is unallowable. The unallowable costs occurred primarily because the city claimed ineligible costs. The State paid the city \$3. The State will pay allowable costs claimed that exceed the amount paid, totaling \$12,548, contingent upon available appropriations.

## Background

Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990 added and amended Government Code sections 3300 through 3310. This legislation, known as the Peace Officers Procedural Bill of Rights (POBOR), was enacted to ensure stable employer-employee relations and effective law enforcement services.

This legislation provides procedural protections to peace officers employed by local agencies and school districts when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. The protections apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission on State Mandates (CSM) determined that this legislation imposed a state mandate reimbursable under Government Code section 17561 and adopted the Statement of Decision. CSM determined that the peace officer rights law constitutes a partially reimbursable state mandated program within the meaning of the California Constitution, Article XIII B, Section 6, and Government Code section 17514. CSM further defined that activities covered by due process are not reimbursable.

*Parameters and Guidelines* establishes the state mandate and defines reimbursement criteria. CSM adopted the *Parameters and Guidelines* on July 27, 2000, and corrected it on August 17, 2000. *Parameters and Guidelines* categorized reimbursable activities into the four following components: Administrative Activities, Administrative Appeal, Interrogation, and Adverse Comment. 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 Peace Officers Procedural Bill of Rights Program for the period of July 1, 2002, through June 30, 2005.

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 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**

Our 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 Findings and Recommendations section of this report.

For the audit period, the City of Oceanside claimed \$951,689 for costs of the Peace Officers Procedural Bill of Rights Program. Our audit disclosed that \$12,551 is allowable and \$939,138 is unallowable.

For the fiscal year (FY) 2002-03 claim, the State paid the city \$3. Our audit disclosed that \$6,529 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$6,526, contingent upon available appropriations.

For the FY 2003-04 claim, the State made no payment to the city. Our audit disclosed that \$4,285 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$4,285, contingent upon available appropriations.

For the FY 2004-05 claim, the State made no payment to the city. Our audit disclosed that \$1,737 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,737, contingent upon available appropriations.

**Views of  
Responsible  
Officials**

We issued a draft audit report on May 30, 2007. Kathleen Langevin, Accounting Manager, responded by e-mail dated June 22, 2007 (Attachment), neither agreeing nor disagreeing with the audit results. This final audit report includes the city's response.

**Restricted Use**

This report is solely for the information and use of the City of Oceanside, 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, 2002, through June 30, 2005**

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustment | Reference <sup>1</sup> |
|--|-------------------------|------------------------|---------------------|------------------------|
| <u>July 1, 2002, through June 30, 2003</u>                   |                         |                        |                     |                        |
| Salaries   | \$ 39,429               | \$ 3,065               | \$ (36,364)         | Finding 1              |
| Benefits   | 14,748                  | 1,392                  | (13,356)            | Finding 1              |
| Services and supplies  | <u>117,069</u>          | <u>—</u>               | <u>(117,069)</u>    | Finding 2              |
| Total direct costs   | 171,246                 | 4,457                  | (166,789)           |                        |
| Indirect costs   | <u>26,654</u>           | <u>2,072</u>           | <u>(24,582)</u>     | Finding 1              |
| Total program costs  | <u>\$ 197,900</u>       | 6,529                  | <u>\$ (191,371)</u> |                        |
| Less amount paid by the State                                |                         | <u>(3)</u>             |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 6,526</u>        |                     |                        |
| <u>July 1, 2003, through June 30, 2004</u>                   |                         |                        |                     |                        |
| Salaries   | \$ 16,546               | \$ 1,970               | \$ (14,576)         | Finding 1              |
| Benefits   | 8,935                   | 1,064                  | (7,871)             | Finding 1              |
| Services and supplies  | <u>696,023</u>          | <u>—</u>               | <u>(696,023)</u>    | Finding 2              |
| Total direct costs   | 721,504                 | 3,034                  | (718,470)           |                        |
| Indirect costs   | <u>10,507</u>           | <u>1,251</u>           | <u>(9,256)</u>      | Finding 1              |
| Total program costs  | <u>\$ 732,011</u>       | 4,285                  | <u>\$ (727,726)</u> |                        |
| Less amount paid by the State                                |                         | <u>—</u>               |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 4,285</u>        |                     |                        |
| <u>July 1, 2004, through June 30, 2005</u>                   |                         |                        |                     |                        |
| Salaries   | \$ 10,041               | \$ 801                 | \$ (9,240)          | Finding 1              |
| Benefits   | <u>6,155</u>            | <u>491</u>             | <u>(5,664)</u>      | Finding 1              |
| Total direct costs   | 16,196                  | 1,292                  | (14,904)            |                        |
| Indirect costs   | <u>5,582</u>            | <u>445</u>             | <u>(5,137)</u>      | Finding 1              |
| Total program costs  | <u>\$ 21,778</u>        | 1,737                  | <u>\$ (20,041)</u>  |                        |
| Less amount paid by the State                                |                         | <u>—</u>               |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 1,737</u>        |                     |                        |



## Schedule 1 (continued)

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustment | Reference <sup>1</sup> |
|--|-------------------------|------------------------|---------------------|------------------------|
| <u>Summary: July 1, 2002, through June 30, 2005</u>          |                         |                        |                     |                        |
| Salaries   | \$ 66,016               | \$ 5,836               | \$ (60,180)         | Finding 1              |
| Benefits   | 29,838                  | 2,947                  | (26,891)            | Finding 1              |
| Services and supplies  | 813,092                 | —                      | (813,092)           | Finding 2              |
| Total direct costs   | 908,946                 | 8,783                  | (900,163)           |                        |
| Indirect costs   | 42,743                  | 3,768                  | (38,975)            | Finding 1              |
| Total program costs  | <u>\$ 951,689</u>       | 12,551                 | <u>\$ (939,138)</u> |                        |
| Less amount paid by the State                                |                         | (3)                    |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 12,548</u>       |                     |                        |
| <u>Recap by Components</u>                                   |                         |                        |                     |                        |
| Administrative Activities                                    | \$ 2,650                | \$ 2,650               | \$ —                |                        |
| Administrative Appeals                                       | 819,473                 | —                      | (819,473)           |                        |
| Interrogations   | 25,500                  | —                      | (25,500)            |                        |
| Adverse Comment  | 104,066                 | 9,901                  | (94,165)            |                        |
| Total Program Costs  | <u>\$ 951,689</u>       | <u>\$ 12,551</u>       | <u>\$ (939,138)</u> |                        |

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

# Findings and Recommendations

**FINDING 1—  
Unallowable salary  
and benefit costs, and  
related indirect costs**

The city claimed \$95,854 in salary and benefit costs, and \$42,743 in related indirect costs for the audit period. Some salary and benefit costs, totaling \$87,071, were unallowable because the activities claimed were not identified in the *Parameters and Guidelines* as reimbursable costs. Indirect costs from the unallowable costs total \$38,975.

Following is a summary of the claimed, allowable, and unallowable costs for the audit period.

|                                | Claimed<br>Costs  | Allowable<br>Costs | Audit<br>Adjustment |
|--------------------------------|-------------------|--------------------|---------------------|
| Salaries and benefits:         |                   |                    |                     |
| Administrative activities      | \$ 1,831          | \$ 1,831           | \$ —                |
| Administrative appeals         | 4,044             | —                  | (4,044)             |
| Interrogations                 | 17,986            | —                  | (17,986)            |
| Adverse comments               | 71,993            | 6,952              | (65,041)            |
| Total salary and benefit costs | 95,854            | 8,783              | (87,071)            |
| Related indirect costs         | 42,743            | 3,768              | (38,975)            |
| Total                          | <u>\$ 138,597</u> | <u>\$ 12,551</u>   | <u>\$ (126,046)</u> |

**Administrative Activities**

For Administrative Activities, the city claimed \$1,831 in salary and benefit costs for the audit period. We determined that the entire amount was allowable.

*Parameters and Guidelines* allows the following ongoing activities:

- Developing or updating internal policies, procedures, manuals, and other materials pertaining to the conduct of the mandated activities;
- Attending specific training sessions for human resources, law enforcement, and legal counsel regarding the requirements of the mandate; and
- Updating the status of the Police Officers Procedural Bill of Rights (POBOR) cases.

All of the city’s costs were claimed for the allowable activity of updating the status of POBOR cases.

**Administrative Appeals**

For Administrative Appeals, the city claimed \$4,044 in salary and benefit costs for the audit period. We determined that the entire amount was unallowable because the costs claimed were incurred for legal defense and litigation costs, which are not reimbursable under the mandated program.

*Parameters and Guidelines* allows reimbursement for providing the opportunity for, and the conduct of, an administrative appeal for permanent employees and the Chief of Police for the following disciplinary actions:

- Dismissal, demotion, suspension, salary reduction, or written reprimand received by the Chief of Police whose liberty interest is not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent employees for purposes of punishment;
- Denial of promotion for permanent employees for reasons other than merit; and
- Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss, or hardship and impact the career opportunities of the employee.

However, the city claimed \$4,044 for activities performed by the Acting Personnel Director and employees in the City Attorney's Office during FY 2002-03 for defense of a violation-of-rights lawsuit filed against the city. We were not made aware of any administrative appeal hearings requested by the city's peace officers during the audit period.

### **Interrogations**

For Interrogations, the city claimed \$17,986 in salary and benefit costs for the audit period. We determined that the entire amount was unallowable because the activities claimed were not eligible for reimbursement under the mandated program.

*Parameters and Guidelines* states that specific identified Interrogation activities are reimbursable when a peace officer is under investigation or becomes a witness to an incident under investigation and is subjected to an interrogation by the commanding officer or any other member of the employing public safety department during off-duty time if the interrogation could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. Section IV(c) identifies reimbursable activities under compensation and timing of an interrogation, interrogation notice, tape recording of an interrogation, and documents provided to the employee.

*Parameters and Guidelines*, Section IV(c), states that claimants are not eligible for Interrogation activities when an interrogation of a peace officer is in the normal course of duty. It further states:

When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures.

In reference to compensation and timing of the interrogation pursuant to Government Code section 3303, subdivision (a), the Commission on State Mandates Final Staff Analysis to the adopted *Parameters and Guidelines* states:

It does not require local agencies to investigate an allegation, prepare for the interrogation, conduct the interrogation, and review the responses given by the officers and/or witnesses, as implied by the claimant's proposed language. Certainly, local agencies were performing these investigative activities before POBAR [sic] was enacted.

*Parameters and Guidelines*, Section IV(c), also states that tape recording the interrogation, when the peace officer employee records the interrogation, is reimbursable.

However, the city claimed \$17,986 for the unallowable activities of conducting interrogations during regular duty hours; conducting interviews of professional staff, citizens, and other parties that were not peace officers; and interrogators' time spent conducting interrogations.

#### **Adverse Comment**

The city claimed \$71,993 in salary and benefit costs during the audit period under the cost component of Adverse Comments. We determined that \$65,041 was unallowable because the department claimed activities that are ineligible for reimbursement under the mandated program.

Depending on the circumstances surrounding an Adverse Comment, *Parameters and Guidelines*, Section IV(b), allows some or all of the following activities upon receipt of an adverse comment:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting on the document the peace officer's refusal to sign the adverse comment and obtaining the signature or initials of the peace officer under such circumstances.

Section IV(b) also states that:

...included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment, preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

The city claimed the activities of evaluating complaints, gathering and reviewing evidence, and preparing and presenting final reports. These are not reimbursable activities under the mandated program.

We also noted \$1,413 of underclaimed salary and benefit costs for the Chief of Police’s time to review and approve the recommended findings of various mandate-related cases. These costs were included as allowable costs for the audit, as noted on Schedule 1–Summary of Program Costs.

**Summary**

The audit adjustments for salary and benefit costs are summarized as follows.

|                        | Fiscal Year        |                    |                    | Total               |
|------------------------|--------------------|--------------------|--------------------|---------------------|
|                        | 2001-02            | 2002-03            | 2003-04            |                     |
| Salaries and benefits  | \$ (49,720)        | \$ (22,447)        | \$ (14,904)        | \$ (87,071)         |
| Related indirect costs | (24,582)           | (9,256)            | (5,137)            | (38,975)            |
| Audit adjustment       | <u>\$ (74,302)</u> | <u>\$ (31,703)</u> | <u>\$ (20,041)</u> | <u>\$ (126,046)</u> |

*Parameters and Guidelines* for POBOR, adopted by the CSM on July 27, 2000, defines the criteria for procedural protection for the county’s peace officers.

*Parameters and Guidelines*, Section IV, Reimbursable Activities, outlines specific tasks that are deemed above the due process clause. The Statement of Decision on which *Parameters and Guidelines* was based noted that due process activities were not reimbursable.

*Parameters and Guidelines*, Section VA1, Salaries and Benefits, requires that the claimants identify the employees and/or show the classification of the employees involved, describe the reimbursable activities performed, and specify the actual time devoted to each reimbursable activity by each employee.

*Parameters and Guidelines*, Section VI, Supporting Data, requires that all costs be traceable to source documents showing evidence of the validity of such costs and their relationship to the State-mandated program.

Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs and that claimed costs are based on actual costs that are properly supported.

City’s Response

Thank you for the opportunity to comment upon the recent audit conducted by the State Controllers Office of the Peace Officers Procedural Bill of Rights Program. While I was not involved in this audit, as I am currently the Accounting Manager, I have collected some information from staff involved with the audit and hope to correctly relay to you their comments.

Overall this audit was conducted in a very professional manner and the staff remarked upon the courteousness of the audit staff.

However, in response to the findings and denial of virtually all of the claim; Staff believed that the policies and procedures outlined under Parameters and Guidelines were followed faithfully, and were surprised by the denial of claim. Further, we have since learned that other cities have had similar experiences. I can only surmise that the procedures and guidelines lacked some specificity needed by staff to correctly submit claims.

#### SCO's Comment

The finding and recommendation remain unchanged.

We concur that the original *Parameters and Guidelines*, adopted by the CSM on July 27, 2000, have been the subject of disagreement as to what activities are actually reimbursable. Amended *Parameters and Guidelines* were adopted on December 4, 2006, for costs incurred subsequent to July 1, 2006. Except for changes to allowable activities for the cost components of Administrative Appeals for probationary and at-will peace officers (pursuant to amended Government Code section 3304) and Adverse Comment (for punitive actions protected by the due process clause), reimbursable activities did not change from the original *Parameters and Guidelines*, although much greater clarity was provided as to what activities are and are not reimbursable under the mandated program. We believe that our audit findings accurately reflect the eligible activities as described in adopted *Parameters and Guidelines*.

#### **FINDING 2— Overstated services and supplies**

The city claimed \$813,092 for services and supplies costs during the audit period. We determined that the entire amount was unallowable because the city claimed defense and litigation costs, attorney fees, and settlement costs that are not reimbursable under the mandated program.

In its claim, the city detailed costs incurred for services and supplies from various legal firms under the cost component of Administrative Appeals. According to city staff, claimed costs were incurred were for the following cases/reasons:

- Case D02-11—Defense costs and “other” attorney fees
- Case 03-11—Defense costs and attorney fees for litigation against the city for a violation of rights issue
- Case 01-30—Defense costs and settlement costs for litigation against the city for a gender discrimination lawsuit

*Parameters and Guidelines*, Section IV, Reimbursable Activities, Sub-section B, Administrative Appeal, states that reimbursable activities under this cost component are for:

... providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions:

- Dismissal, demotion, suspension, salary reduction, or written reprimand received by the Chief of Police whose liberty interest is not affected;
- Transfer of permanent employees for purposes of punishment;
- Denial of promotion for permanent employees for reasons other than merit; and
- Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Section IV(b) also states that:

Included in the foregoing are the preparation and review of various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

None of the activities claimed by the city for services and supplies is related to an administrative appeal hearing requested by one of the city’s peace officers or the Chief of Police as a result of certain specific disciplinary actions taken against the employee. Accordingly, these costs should not have been included in the city’s claims.

The audit adjustments are summarized as follows.

|                       | Fiscal Year  |              |         | Total        |
|-----------------------|--------------|--------------|---------|--------------|
|                       | 2001-02      | 2002-03      | 2003-04 |              |
| Services and supplies | \$ (117,069) | \$ (696,023) | \$ —    | \$ (813,092) |

*Parameters and Guidelines*, Section V(a)(3), states that claimed costs should be supported by the following cost element information for contract services:

... provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

*Parameters and Guidelines*, Section VI, Supporting Data, states that all costs claimed shall be traceable to source documentation that show evidence of the validity of such costs and their relationship to the state mandated program.

Recommendation

We recommend that the city ensure that claimed costs include only eligible costs and are based on actual direct expenditures that occurred as a result of performing mandated activities.

City's Response

Refer to the city's response included within Finding 1.

SCO's Comment

The finding and recommendation remain unchanged.

Refer to our comments included within Finding 1.



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

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**Bui, Tina**

---

**From:** Kathleen Langevin [KLangevin@ci.oceanside.ca.us]  
**Sent:** Friday, June 22, 2007 03:38 PM  
**To:** Bui, Tina  
**Subject:** Response to draft audit

Thank you for the opportunity to comment upon the recent audit conducted by the State Controllers Office of the Peace Officers Procedural Bill of Rights Program. While I was not involved in this audit, as I am currently the Accounting Manager, I have collected some information from staff involved with the audit and hope to correctly relay to you their comments.

Overall this audit was conducted in a very professional manner and the staff remarked upon the courteousness of the audit staff.

However, in response to the findings and denial of virtually all of the claim; Staff believed that the policies and procedures outlined under Parameters and Guidelines were followed faithfully, and were surprised by the denial of claim. Further, we have since learned that other cities have had similar experiences. I can only surmise that the procedures and guidelines lacked some specificity needed by staff to correctly submit claims.

Again I appreciate the opportunity to comment and would be pleased to discuss the matter further if this would be helpful.

Best,

Kathleen Langevin  
Accounting Manager  
x3855

06/29/2007

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, California 94250-5874**

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