

FRESNO COUNTY

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, 2001, through June 30, 2005



JOHN CHIANG
California State Controller

March 2008



JOHN CHIANG
California State Controller

March 21, 2008

The Honorable Vicki Crow, CPA
Fresno County Auditor-Controller/
Treasurer-Tax Collector
Post Office Box 1247
Fresno, CA 93715-1247

Dear Ms. Crow:

The State Controller's Office audited the costs claimed by Fresno County 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, 2001, through June 30, 2005.

The county claimed \$742,995 (\$743,995 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$188,729 is allowable and \$554,266 is unallowable. The unallowable costs resulted primarily from the county claiming ineligible costs and unsupported costs. The State paid the county \$1. The State will pay allowable costs claimed that exceed the amount paid, totaling \$188,728, 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 (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

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

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/wm

cc: 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 Fresno County 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, 2001, through June 30, 2005.

The county claimed \$742,995 (\$743,995 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$188,729 is allowable and \$554,266 is unallowable. The unallowable costs resulted primarily because the county claimed ineligible costs and claimed costs that were unsupported. The State paid the county \$1. The State will pay allowable costs claimed that exceed the amount paid, totaling \$188,728, 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.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on July 27, 2000, and corrected them on August 17, 2000. The parameters and guidelines categorized reimbursable activities into the four following components: Administrative Activities, Administrative Appeals, Interrogations, and Adverse Comment. In compliance with Government Code section 17558, the SCO issues claiming instructions, to assist local agencies and school districts in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the legislatively mandated Peace Officers Procedural Bill of Rights Program for the period of July 1, 2001, 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 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

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, Fresno County claimed \$742,995 (\$743,995 less a \$1,000 penalty for filing a late claim) for costs of the Peace Officers Procedural Bill of Rights Program. Our audit disclosed that \$188,729 is allowable and \$554,266 is unallowable.

The State paid the county \$1. Our audit disclosed that \$188,729 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$188,728, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft report on January 4, 2008. Vicki Crow, Auditor-Controller, responded by letter dated March 6, 2008 (Attachment), agreeing with the audits results in Finding 2. In the letter, Ms. Crow states that the county disagrees with the audit results in Finding 1 but will not dispute the finding. This final report includes the county's response.

Restricted Use

This report is solely for the information and use of Fresno County 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

March 21, 2008

**Schedule 1—
Summary of Program Costs
July 1, 2001, through June 30, 2005**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs:				
Salaries	\$ 112,574	\$ 27,170	\$ (85,404)	Findings 1, 2
Benefits	37,408	12,377	(25,031)	Findings 1, 2
Services and supplies	6,234	—	(6,234)	Finding 2
Total direct costs	156,216	39,547	(116,669)	
Indirect costs	38,222	16,428	(21,794)	Findings 1, 2
Total direct and indirect costs	194,438	55,975	(138,463)	
Less late filing penalty	(1,000)	(1,000)	—	
Total reimbursable costs	<u>\$ 193,438</u>	54,975	<u>\$ (138,463)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 54,975</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Salaries	\$ 126,154	\$ 21,687	\$ (104,467)	Findings 1, 2
Benefits	43,355	11,542	(31,813)	Findings 1, 2
Services and supplies	5,865	—	(5,865)	Finding 2
Total direct costs	175,374	33,229	(142,145)	
Indirect costs	53,303	13,956	(39,347)	Findings 1, 2
Total program costs	<u>\$ 228,677</u>	47,185	<u>\$ (181,492)</u>	
Less amount paid by the State		(1)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 47,184</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries	\$ 130,337	\$ 24,815	\$ (105,522)	Findings 1, 2
Benefits	36,865	13,790	(23,075)	Findings 1, 2
Services and supplies	5,649	—	(5,649)	Finding 2
Total direct costs	172,851	38,605	(134,246)	
Indirect costs	37,535	11,195	(26,340)	Findings 1, 2
Total program costs	<u>\$ 210,386</u>	49,800	<u>\$ (160,586)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 49,800</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 60,220	\$ 17,536	\$ (42,684)	Findings 1, 2
Benefits	21,972	9,115	(12,857)	Findings 1, 2
Total direct costs	82,192	26,651	(55,541)	
Indirect costs	28,302	10,118	(18,184)	Findings 1, 2
Total program costs	<u>\$ 110,494</u>	36,769	<u>\$ (73,725)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 36,769</u>		
<u>Summary: July 1, 2001, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 429,285	\$ 91,208	\$ (338,077)	
Benefits	139,600	46,824	(92,776)	
Services and supplies	17,748	—	(17,748)	
Total direct costs	586,633	138,032	(448,601)	
Indirect costs	157,362	51,697	(105,665)	
Total direct and indirect costs	743,995	189,729	(554,266)	
Less late filing penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 742,995</u>	188,729	<u>\$ (554,266)</u>	
Less amount paid by the State		(1)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 188,728</u>		
<u>Summary by Cost Component</u>				
Administrative activities	\$ 17,412	\$ —	\$ (17,412)	
Administrative appeal	7,154	—	(7,154)	
Interrogations	327,117	13,907	(313,210)	
Adverse comment	392,312	175,822	(216,490)	
Subtotal	743,995	189,729	(554,266)	
Less late penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 742,995</u>	<u>\$ 188,729</u>	<u>\$ (544,266)</u>	

¹ See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Unallowable salaries
and benefits, and
related indirect costs**

The Sheriff’s Department and District Attorney’s Office claimed \$444,740 in salaries and benefits and \$130,454 in related indirect costs for the audit period. Salaries and benefits totaling \$306,708 were unallowable because the Sheriff’s Department and District Attorney’s Office claimed ineligible costs totaling \$307,486 and because the Sheriff’s Department understated salary costs by \$778 due to errors with productive hourly rates. The related unallowable indirect costs total \$78,757.

The following is a summary of claimed, allowable, and unallowable costs for the Sheriff’s Department and District Attorney’s Office for the audit period.

	<u>Claimed Costs</u>	<u>Allowable Costs</u>	<u>Audit Adjustment</u>
Salaries and benefits:			
Interrogations:			
Sheriff’s Department	\$ 46,694	\$ 9,652	\$ (37,042)
District Attorney’s Office	129,310	562	(128,748)
Subtotal	<u>176,004</u>	<u>10,214</u>	<u>(165,790)</u>
Adverse Comment:			
Sheriff’s Department	268,128	127,818	(140,310)
District Attorney’s Office	608	—	(608)
Subtotal	<u>268,736</u>	<u>127,818</u>	<u>(140,918)</u>
Total salaries and benefits	444,740	138,032	(306,708)
Related indirect costs	130,454	51,697	(78,757)
Total	<u>\$ 575,194</u>	<u>\$ 189,729</u>	<u>\$ (385,465)</u>
Recap by department:			
Sheriff’s Department	\$ 314,822	\$ 137,470	\$ (177,352)
District Attorney’s Office	129,918	562	(129,356)
Total	<u>\$ 444,740</u>	<u>\$ 138,032</u>	<u>\$ (306,708)</u>

Interrogations

For Interrogations, the Sheriff’s department and District Attorney’s office claimed \$176,004 in salaries and benefits (\$46,694 by the Sheriff’s Department and \$129,310 by the District Attorney’s Office). We determined that \$165,790 was unallowable due to \$37,402 of ineligible Sheriff’s Department activities and \$128,748 due to the District Attorney’s Office claiming ineligible cases and ineligible activities.

The program’s parameters and guidelines state that specifically 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.

The parameters and guidelines, Section IV(C) (Interrogations), state that claimants are not eligible for claiming interrogation activities when an interrogation of a peace officer is in the normal course of duty. The parameters and guidelines allow reimbursement 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 POBOR was enacted.

The parameters and guidelines, Section IV(C), also state that claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities.

Sheriff's Department

The department claimed \$46,694 in salaries and benefits. We determined that \$37,042 was unallowable due to ineligible costs. The department claimed the following activities that are not reimbursable:

- Interrogate accused and witnessing officers during regular hours;
- Transcription costs when officer did not request a copy of the transcription;
- Tasks related to conducting investigations that include: gather reports and log sheets, review complaint and evidence, prepare interview questions, and conduct meetings prior to interviews to determine interview methods.

In addition, the department underclaimed costs by \$778 due to errors made in the calculation of productive hourly rates for all fiscal years. The auditor recomputed productive salary rates for each fiscal year under audit and determined that rates were under-claimed.

District Attorney's Office

The department claimed \$129,310 in salaries and benefits. We determined that \$128,748 was unallowable because the department claimed costs for conducting investigations of peace officers not employed by the county and because the department claimed ineligible costs.

The District Attorney's Office conducted most of their investigations on officers employed by various city police agencies within the county's jurisdiction. The office conducted only a few investigations of its own employees whenever a citizen filed a complaint against a sworn District Attorney's Office investigator. The department also claimed costs for time spent by investigators observing interrogations conducted by police agencies within the county for peace officers not employed by the county. The costs for activities conducted for peace officers not employed by the county are ineligible for reimbursement.

Further, the department claimed unallowable activities associated with case investigations (conducting scene investigations, preparing interview questions, preparing reports, debriefing management of findings, determining interrogation methods, reviewing tapes and making corrections). These activities are not reimbursable per the parameters and guidelines and are unallowable. The department also claimed travel time, but did not indicate the activity being performed by staff. These costs were also unallowable.

Transcription costs are allowable if the peace officer under interrogation also records the interrogation. Department staff stated that this rarely occurs and, in addition, the department did not keep track of when the interrogated officer recorded the interrogation. Therefore, transcriptions costs claimed were unallowable.

The parameters and guidelines, Section I (Summary and Source of the Mandate), state that "The test claim 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* [italics added], is facing punitive action or receives an adverse comment in his or her personnel file."

The parameters and guidelines, Section IVC (Interrogations), allow reimbursement for the performance of the activities listed in this section only 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* [italics added] that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment.

The parameters and guidelines, Section IVC.3, state that transcriptions costs are reimbursable if officers also tape record the interrogation.

Adverse Comment

For Adverse Comment, the Sheriff’s Department and District Attorney’s Office claimed \$268,736 in salaries and benefits (\$268,128 by the Sheriff’s Department and \$608 by the District Attorney’s Office). We determined that \$140,918 was unallowable: \$140,310 of ineligible Sheriff’s Department activities and \$608 of District Attorney’s Office for ineligible cases and ineligible activities.

Depending on the circumstances surrounding an adverse comment, the parameters and guidelines allow some or all of the following four 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.

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; and attaching same to adverse comment and filing.

However, the Sheriff’s Department claimed \$140,310 for ineligible case investigation activities (gathering reports and log sheets, reviewing complaints, reviewing evidence, preparing interview questions, and pre-interrogation meetings to discuss interview methods).

The District Attorney’s Office claimed \$608 for review activities concerning investigations of peace officers. However, as stated earlier, most cases conducted by the District Attorney’s Office were for officers that were not employed by the county. Therefore, these costs were unallowable.

The audit adjustments for salaries and benefits are summarized as follows:

Cost Category	Fiscal Year				Total
	2001-02	2002-03	2003-04	2004-05	
Salaries and Benefits:					
Sheriff’s Department	\$ (29,780)	\$ (68,724)	\$ (32,981)	\$ (45,867)	\$(177,352)
District Attorney’s Office	(59,986)	(21,717)	(37,979)	(9,674)	(129,356)
Subtotal	(89,766)	(90,441)	(70,960)	(85,541)	(306,708)
Related indirect costs	(17,307)	(30,651)	(12,615)	(18,184)	(78,757)
Audit adjustment	<u>\$(107,073)</u>	<u>\$(121,092)</u>	<u>\$ (83,575)</u>	<u>\$(103,725)</u>	<u>\$(385,465)</u>

Recommendation

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

County's Response

Sheriff's Response:

The Sheriff's Department does not concur, but will not dispute the finding. The department believes that the State parameters and guidelines for claiming have been narrowed beyond the scope of the initial guidelines, and is not consistent with the intent of the legislation and there is a higher level of service imposed by the mandate and that the resulting costs should be eligible for reimbursement. Based upon the audit findings, the Department has revised procedures used in the claiming process.

District Attorney's Response:

The DA does not concur, but will not dispute the disallowance of costs. The department believes that the State parameters and guidelines for claiming have been narrowed beyond the scope of the initial guidelines, that there is a higher level of service imposed by the mandate and that the resulting costs should be eligible for reimbursement. Based upon the audit findings, the Department has revised procedures used in the claiming process.

SCO's Comment

The finding and recommendation remain unchanged.

Our audit was based on reimbursable activities included in the parameters and guidelines adopted by the CSM on July 27, 2000. This mandate has already been plead twice before the CSM. This resulted in the adoption of the original statement of decision, dated November 30, 1999, and the parameters and guidelines, dated July 27, 2000. Chapter 72, Statutes of 2005, section 6 (AB 138), added Section 3313 to the Government Code and directed the CSM to review the statement of decision to clarify whether the subject legislation imposed a mandate consistent with the California Supreme Court Decision in *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal. 4th 859 and other applicable court decisions. The CSM reviewed its original findings and adopted a statement of decision upon reconsideration on May 1, 2006. The 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 Appeal 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 allowable under the mandated program. These changes did not affect the audit finding.

Our audit finding accurately reflects the eligible activities as described in the adopted parameters and guidelines.

**FINDING 2—
Unsupported costs**

The Probation Department claimed \$124,145 in salaries and benefits, \$17,748 in services and supplies, and \$26,908 in related indirect costs for the audit period. The entire amount claimed was unallowable because the department did not maintain documentation indicating how costs were incurred to perform reimbursable activities.

During audit fieldwork, we asked Probation Department staff to provide documents indicating times spent performing reimbursable tasks. Department staff could not provide any time documentation that indicated time spent by staff performing mandate-related activities. The department provided copies of invoices for transcription costs claimed as services and supplies during the audit period. However, no documentation was maintained to indicate whether these transcriptions were performed for cases eligible for reimbursement. At the conclusion of fieldwork, department representatives agreed that insufficient documentation supported claimed costs.

Following is a summary of the audit adjustment:

	Fiscal Year			Total
	2001-02	2002-03	2003-04	
Salaries and benefits	\$ (20,669)	\$ (45,839)	\$ (57,637)	\$(124,145)
Related indirect costs	(4,487)	(8,696)	(13,725)	(26,908)
Subtotal	(25,156)	(54,535)	(71,362)	(151,053)
Services and supplies	(6,234)	(5,865)	(5,649)	(17,748)
Audit adjustment	<u>\$ (31,390)</u>	<u>\$ (60,400)</u>	<u>\$ (77,011)</u>	<u>\$(168,801)</u>

The parameters and guidelines, Section VA-1 (Salaries and Benefits), require the claimant to “identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.”

The parameters and guidelines, Section VI (Supporting Data), require that “For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.), that show evidence of the validity of such costs and their relationship to the state mandated program.”

Recommendation

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

County's Response

Probation's Response:

The Probation Department concurs with the finding and will not dispute the disallowance of costs. Also, the Department has revised procedures that will ensure that it properly maintains all documentation to support the costs for this program's eligible mandate related activities.

SCO's Comment

The finding and recommendation remain unchanged.

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



County of Fresno

VICKI CROW, C.P.A.

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

March 6, 2008

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

Subject: Draft Audit Response
Peace Officer's Procedural Bill of Rights Program

Our office received the Draft Audit Report for the legislatively mandated Peace Officer's Procedural Bill of Rights Program for the period of July 1, 2001, through June 30, 2005. Our comments on the findings are as follows:

Finding 1:
Unallowable salaries and benefits, and related indirect costs.

Recommendation:

The State recommends that the county establish and implement procedures to ensure that claimed salaries costs include only eligible costs, are based on actual costs, and are properly supported.

Sheriff's Response:

The Sheriff's Department does not concur, but will not dispute the finding. The department believes that the State parameters and guidelines for claiming have been narrowed beyond the scope of the initial guidelines, and is not consistent with the intent of the legislation and there is a higher level of service imposed by the mandate and that the resulting costs should be eligible for reimbursement. Based upon the audit findings, the Department has revised procedures used in the claiming process.

District Attorney's Response:

The DA does not concur, but will not dispute the disallowance of costs. The department believes that the State parameters and guidelines for claiming have been narrowed beyond

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Mr. Jim L. Spano, Chief
February 6, 2008
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the scope of the initial guidelines, that there is a higher level of service imposed by the mandate and that the resulting costs should be eligible for reimbursement. Based upon the audit findings, the Department has revised procedures used in the claiming process.

Finding 2.
Unsupported costs

Recommendation:

The State recommends that the county establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

Probation's Response:

The Probation Department concurs with the finding and will not dispute the disallowance of costs. Also, the Department has revised procedures that will ensure that it properly maintains all documentation to support the costs for this program's eligible mandate related activities.

If you have any questions, please contact Andrew Escamilla or George Gomez of our Special Accounting Section at (559) 488-3491.

Sincerely,



Vicki Crow, CPA
Auditor-Controller

VC:ae:ta

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

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