

ALAMEDA COUNTY

Second Revised Audit Report

PERINATAL SERVICES PROGRAM

Chapter 1603, Statutes of 1990

July 1, 1998, through June 30, 2001



STEVE WESTLY
California State Controller

February 2005



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California State Controller

February 11, 2005

The Honorable Patrick O'Connell
Auditor-Controller
Alameda County
1221 Oak Street, Room 249
Oakland, CA 94612

Dear Mr. O'Connell:

The State Controller's Office audited the claims filed by Alameda County for costs of the legislatively mandated Perinatal Services Program (Chapter 1603, Statutes of 1990) for the period of July 1, 1998, through June 30, 2001. This final report supercedes the original final report issued January 23, 2004, and the revised final report issued December 30, 2004.

The county claimed \$832,920 (\$835,920 in costs less a \$3,000 penalty for filing late) for the mandated program. Our audit disclosed that \$190,446 is allowable and \$642,474 is unallowable. The unallowable costs occurred because the county claimed costs that were not supported with adequate documentation, claimed ineligible costs, and did not offset costs reimbursable by Medi-Cal. The county was paid \$659,195. The amount paid in excess of allowable costs claimed totals \$468,749.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). 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 COSM's Web site at www.csm.ca.gov (Guidebook link) and 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, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:ams

cc: (See page 2)

cc: Jody Copeland, Controller
Alameda County Medical Center
Robert G. Lee, CPA
Grants Officer - Finance
Alameda County Medical Center
James Tilton, Program Budget Manager
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Second Revised Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by Alameda County for costs of the legislatively mandated Perinatal Services Program (Chapter 1603, Statutes of 1990) for the period of July 1, 1998, through June 30, 2001. The last day of fieldwork was November 18, 2003, except for Findings 1 and 3, which are dated November 8, 2004.

The county claimed \$832,920 (\$835,920 in costs less a \$3,000 penalty for filing late) for the mandated program. Our audit disclosed that \$190,446 is allowable and \$642,474 is unallowable. The unallowable costs occurred because the county claimed costs that were not supported with adequate documentation, claimed ineligible costs, and did not offset costs reimbursable by Medi-Cal. The county was paid \$659,195. The amount paid in excess of allowable costs claimed totals \$468,749.

Background

Chapter 1603, Statutes of 1990, added and amended *Health & Safety Code* Sections 10901(a), (b), and (c). Chapter 415, Statutes of 1995, subsequently deleted these sections and added the same requirements in *Health & Safety Code* Sections 123605(a), (b), and (c). These sections state:

- (a) Each county shall establish protocols between county health departments, county welfare departments, and all public and private hospitals in the county, regarding the application and use of an assessment of the needs of, and a referral for, a substance-exposed infant to a county welfare department pursuant to Section 11165.13 of the *Penal Code*.
- (b) The assessment of the needs shall be performed by a health practitioner, as defined in Section 11165.8 of the *Penal Code*, or a medical social worker. The needs assessment shall be performed before the infant is released from the hospital.
- (c) The purpose of the assessment of the needs is to do all of the following:
 - (1) Identify needed services for the mother, child, or family, including, where applicable, services to assist the mother caring for her child and services to assist in maintaining children in their homes.
 - (2) Determine the level of risk to the newborn upon release to the home and the corresponding level of services and intervention, if any, necessary to protect the newborn's health and safety, including a referral to the county welfare department for child welfare services.
 - (3) Gather data for information and planning purposes.

On February 22, 1993, the Commission on State Mandates (COSM) determined that Chapter 1603, Statutes of 1990, imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on September 23, 1993. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

Our audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Perinatal Services Program for the period of July 1, 1998, through June 30, 2001.

The auditor 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.

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

Our 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 Findings and Recommendations section of this report.

For the audit period, Alameda County claimed \$832,920 (\$835,920 in costs less a \$3,000 penalty for filing late) for costs of the Perinatal Services Program. The audit disclosed that \$190,446 is allowable and \$642,474 is unallowable.

For fiscal year (FY) 1998-99, the county was paid \$501,531 by the State. The audit disclosed that \$26,289 is allowable. The amount paid in excess of allowable costs claimed, totaling \$475,242, should be returned to the State.

For FY 1999-2000, the county was paid \$157,664 by the State. The audit disclosed that \$71,888 is allowable. The amount paid in excess of allowable costs claimed, totaling \$85,776, should be returned to the State.

The State made no payments to the county for FY 2000-01. The audit disclosed that \$92,269 is allowable, which will be paid by the State based on available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on December 5, 2003. Robert G. Lee, CPA, Grants Officer, responded by electronic mail messages, dated December 26, 2003, and January 5, 2004, disagreeing with the draft audit results. Subsequent to issuance of our final audit report dated January 23, 2004, the county submitted additional documentation in response to Findings 1 and 3. Based on the additional documentation, we revised Finding 1 to increase allowable costs by \$84,212 and we revised Finding 3 to increase allowable costs by \$78,454.

Restricted Use

This report is solely for the information and use of Alameda County, the Alameda County Medical Center, 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

**Second Revised Schedule 1—
Summary of Program Costs
July 1, 1998, through June 30, 2001**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 1998, through June 30, 1999</u>				
Salaries and benefits	\$ 308,215	\$ 10,282	\$ (297,933)	Finding 1
Services and supplies	48,950	8,794	(40,156)	Finding 2
Total direct costs	357,165	19,076	(338,089)	
Indirect costs	145,366	15,471	(129,895)	Findings 1, 2, 3
Total direct and indirect costs	502,531	34,547	(467,984)	
Less offsetting savings/reimbursements	—	(7,258)	(7,258)	Finding 4
Less late penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 501,531</u>	26,289	<u>\$ (475,242)</u>	
Less amount paid by the State		(501,531)		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (475,242)</u>	
<u>July 1, 1999, through June 30, 2000</u>				
Salaries and benefits	\$ 97,996	\$ 29,884	\$ (68,112)	Finding 1
Services and supplies	21,887	21,887	—	
Total direct costs	119,883	51,771	(68,112)	
Indirect costs	48,792	36,224	(12,568)	Findings 1, 3
Total direct and indirect costs	168,675	87,995	(80,680)	
Less offsetting savings/reimbursements	(10,011)	(15,107)	(5,096)	Finding 4
Less late penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 157,664</u>	71,888	<u>\$ (85,776)</u>	
Less amount paid by the State		(157,664)		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (85,776)</u>	
<u>July 1, 2000, through June 30, 2001</u>				
Salaries and benefits	\$ 99,564	\$ 27,146	\$ (72,418)	Finding 1
Services and supplies	28,278	28,278	—	
Total direct costs	127,842	55,424	(72,418)	
Indirect costs	57,529	52,414	(5,115)	Findings 1, 3
Total direct and indirect costs	185,371	107,838	(77,533)	
Less offsetting savings/reimbursements	(10,646)	(14,569)	(3,923)	Finding 4
Less late penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 173,725</u>	92,269	<u>\$ (81,456)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ 92,269</u>	

Second Revised Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 1998, through June 30, 2001</u>				
Salaries and benefits	\$ 505,775	\$ 67,312	\$ (438,463)	Finding 1
Services and supplies	99,115	58,959	(40,156)	Finding 2
Total direct costs	604,890	126,271	(478,619)	
Indirect costs	251,687	104,109	(147,578)	Findings 1, 2, 3
Total direct and indirect costs	856,577	230,380	(626,197)	
Less offsetting savings/reimbursements	(20,657)	(36,934)	(16,277)	Finding 4
Less late penalty	(3,000)	(3,000)	—	
Total program costs	<u>\$ 832,920</u>	190,446	<u>\$ (642,474)</u>	
Less amount paid by the State		(659,195)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (468,749)</u>		

¹ See the Findings and Recommendations section.

Second Revised Findings and Recommendations

FINDING 1— Unallowable salaries and fringe benefits

The county claimed unallowable salaries and benefits totaling \$438,463 for the audit period. The related indirect cost is \$181,569, based on the rates claimed of 40.7% for fiscal year (FY) 1998-99 and FY 1999-2000, and 45% for FY 2000-01. Unallowable salaries and benefits were claimed in two components: Initial In-Hospital Screen and Perinatal Assessment. Unallowable salaries and benefits and indirect costs are summarized as follows:

	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Salaries and benefits:				
Initial in-hospital screen	\$ (70,426)	\$ (44,914)	\$ (52,239)	\$ (167,579)
Perinatal assessment	(227,507)	(23,198)	(20,179)	(270,884)
Subtotals	(297,933)	(68,112)	(72,418)	(438,463)
Related indirect costs	(121,259)	(27,722)	(32,588)	(181,569)
Audit adjustment	\$ (419,192)	\$ (95,834)	\$ (105,006)	\$ (620,032)

Initial In-Hospital Screen

The county claimed screening costs totaling \$226,750 for the audit period. For FY 1998-99, the county claimed 2,987 hours (\$80,708) for screenings performed by registered nurses, but the county did not provide adequate documentation supporting the hours claimed. The county claimed \$71,498 and \$74,544 for FY 1999-2000 and FY 2000-01, respectively, for screening activities performed by physicians, registered nurses, vocational nurses, and non-physician practitioners; these costs were based on estimated average times applicable to each screening. For FY 1999-2000, the county calculated costs claimed based on an estimated average time of 1.5 hours per screening for physicians and 2.0 hours per screening for registered nurses, vocational nurses, and non-physician practitioners. For FY 2000-01, the county calculated costs claimed based on an estimated average time of 2.0 hours per screening for physicians and 1.5 hours per screening for registered nurses, vocational nurses, and non-physician practitioners. The county did not provide any documentation supporting the average times claimed.

In addition, employee wage rates and physician fringe benefit rates were not supported by source documentation. The following table summarizes wage rates claimed and wage rates supported by source documentation:

	Fiscal Year					
	1998-99		1999-2000		2000-01	
	Claimed	Allowable	Claimed	Allowable	Claimed	Allowable
Physicians	\$ —	\$ 53.21	\$ 60.00	\$ 55.16	\$ 63.00	\$ 56.14
Registered nurses	20.61	36.19	35.54	37.41	37.32	32.66
Vocational nurses	—	23.57	35.54	23.17	37.32	20.39
Clerks	—	19.13	35.54	19.53	37.32	17.61

The county claimed physician fringe benefit costs based on fringe benefit rates of 32.1% and 33%, respectively. The county claimed these rates based on benefit rate agreements approved by the U.S. Department of Health and Human Services. However, the benefit rate agreements state that the rates are not applicable to physicians. During audit fieldwork, the county staff stated that the physician benefit rate was 20%; however, the county did not provide adequate documentation to support this rate.

After we issued our final audit report dated January 23, 2004, the county submitted time study documentation to support screening costs claimed. The time study includes mandate-related time for clerks but none for non-physician practitioners. The county's time study documentation supports the following average times per screening:

<u>Position</u>	<u>Average Time (hours)</u>
Physician	0.37
Registered nurse	1.13
Licensed vocational nurse	0.06
Clerk	<u>0.04</u>
Total	<u>1.60</u>

The county claimed 758, 336, and 308 screenings in FY 1998-99, FY 1999-2000, and FY 2000-01, respectively. As noted in Finding 2, the county provided documentation for only 135 screenings in FY 1998-99. Based on the allowable wage and fringe benefit rates, average time per screening, and the number of allowable screenings, we calculated allowable Initial In-Hospital Screen costs totaling \$59,171 for the audit period; thus, unallowable costs total \$167,579.

Perinatal Assessment

For FY 1998-99, the county claimed 7,281 hours (\$227,507) for perinatal assessments, which included 40 hours (\$1,362) for analyzing and preparing the mandate claim. The county did not provide any documentation supporting the hours claimed in FY 1998-99. In addition, time spent analyzing and preparing the mandate claim is not an allowable cost under the Perinatal Services Program. These costs should be claimed under the Mandate Reimbursement Process Program.

For FY 1999-2000 and FY 2000-01, the county claimed perinatal assessment costs of \$26,498 and \$25,020, respectively. For each year, the county claimed 40% of the salary and benefit costs for a medical social worker (MSW). FY 1999-2000 costs claimed included \$3,226 in unallowable costs for analyzing and preparing the mandate claim. The county did not support the 40% allocation of the MSW to the mandate program; but the MSW did maintain daily logs showing the time spent with patients and the activities performed. For FY 1999-2000, the daily logs documented 118 allowable hours spent with 52 patients for mandate-related activities. For FY 2000-01, the daily logs documented 161 allowable hours spent with 55 patients. After deducting allowable hours from total hours claimed, unallowable MSW costs total \$19,972 for FY 1999-2000 and \$20,179 for FY 2000-01.

Unallowable MSW costs are summarized as follows:

	Fiscal Year	
	1999-2000	2000-01
Number of MSW hours allowed	118	161
Hourly wage rate claimed	× \$21.17	× \$22.61
Allowable salary costs	\$ 2,498	\$ 3,640
Related fringe benefits	802	1,201
Total allowable MSW costs	3,300	4,841
Less MSW costs claimed	<u>(23,272)</u>	<u>(25,020)</u>
Audit adjustment	<u>\$ (19,972)</u>	<u>\$ (20,179)</u>

Parameters and Guidelines states that each reimbursement claim should show the actual increased costs incurred by the local agency in complying with the mandated program. The average number of hours devoted to each function may be claimed if supported by a documented time study. All costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs.

Recommendation

We recommend the county maintain time records that document actual time spent on the mandated program. Average hours used to claim costs should be supported by a documented time study, completed contemporaneously. The county should also maintain documentation supporting fringe benefit rates claimed. Lastly, the county should ensure that only eligible costs are claimed.

County's Response

After we issued the final audit report dated January 23, 2004, the county submitted a time study to support employee time claimed under the reimbursable component Initial In-Hospital Screen. The county conducted the time study from November 2003 through January 2004. The county also submitted documentation to support physician wage and benefit rates claimed under this same component.

SCO's Comment

We revised the audit adjustment for Initial In-Hospital Screen costs and allowed employee time supported by the county's time study.

The documentation provided to support physician wage and benefit rates was previously submitted by the county during audit fieldwork. The documentation provided does not adequately support the wage and benefit rates claimed.

**FINDING 2—
Unsupported materials
and supplies**

The county claimed unsupported materials and supplies costs totaling \$40,156 in FY 1998-99. The related indirect cost is \$16,343, based on the indirect cost rate claimed of 40.7%. The unsupported costs were related to various toxicology screenings claimed.

The county claimed costs related to three types of toxicology screenings: 15% (401) of all amphetamine and cocaine screenings (county service code 2659); 12 urine opiate screenings (county service code 2667); and 345 maternal/newborn screenings (county service code 2664). The county did not provide documentation for the screenings claimed under county service codes 2659 and 2667. Further, the county provided documentation for only 135 of the 345 maternal/newborn screenings claimed. The county claimed \$65.14 for each maternal/newborn screening. Thus, unsupported costs for the 210 unsupported maternal/newborn screenings totaled \$13,679.

Total unsupported materials and supplies and indirect costs are summarized as follows:

	Fiscal Year 1998-99
Service code 2659	\$ (26,121)
Service code 2664	(13,679)
Service code 2667	<u>(356)</u>
Unsupported materials and supplies	(40,156)
Related indirect costs	<u>(16,343)</u>
Audit adjustment	<u>\$ (56,499)</u>

Parameters and Guidelines states that the county may claim only those services and supplies expenditures that can be identified as direct costs of the mandated program. All costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs.

Recommendation

We recommend the county maintain adequate documentation to support claimed costs.

County's Response

The county did not respond to this audit finding.

**FINDING 3—
Understated
indirect costs**

The county understated indirect costs claimed by \$50,334 for the audit period. The county claimed indirect costs based on indirect cost rates that are not applicable to mandated program activities.

The county claimed indirect cost rates of 40.7% for FY 1998-99 and FY 1999-2000, and 45% for FY 2000-01. The rates claimed were derived from indirect cost rate agreements approved by the U.S. Department of Health and Human Services, Division of Cost Allocation (DHHS). However, the indirect cost rate agreements state that the direct cost base is composed of "total direct costs less . . . hospitalization and other fees related to patient care." DHHS staff concurred that the scope

of the mandated Perinatal Services Program would be considered patient care. DHHS staff advised that a separate indirect cost rate proposal is required for patient care services.

After we issued our final audit report dated January 23, 2004, the county submitted documentation to support indirect cost rates of 81.10% for FY 1998-99, 69.97% for FY 1999-2000, and 94.57% for FY 2000-01. The county used total direct costs (i.e., salary, benefit, and services and supplies costs) as a base to calculate the revised indirect cost rates. Thus, we applied the allowable indirect cost rates to total allowable direct costs.

Understated indirect costs are calculated as follows:

	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Allowable direct costs	\$ 19,076	\$ 51,771	\$ 55,424	
Allowable indirect cost rate	× 81.10%	× 69.97%	× 94.57%	
Allowable indirect costs	15,471	36,224	52,414	\$ 104,109
Less indirect costs claimed	(145,366)	(48,792)	(57,529)	(251,687)
Overstated indirect costs	(129,895)	(12,568)	(5,115)	(147,578)
Indirect cost adjustments taken in Findings 1 and 2	137,602	27,722	32,588	197,912
Audit adjustment	\$ 7,707	\$ 15,154	\$ 27,473	\$ 50,334

Parameters and Guidelines states that indirect costs may only be claimed in the manner described in the SCO claiming instructions. The SCO claiming instructions allow the county to claim indirect costs by using a rate developed in accordance with the provisions of Office of Management and Budget (OMB) Circular A-87.

Recommendation

We recommend the county ensure that indirect cost rates used to claim costs are applicable to the mandated program, allowable under the requirements of *Parameters and Guidelines*, and applied to applicable direct costs.

County's Response

After we issued our final audit report dated January 23, 2004, the county submitted revised indirect cost rate proposals and supporting documentation.

SCO's Comment

We revised the finding and recommendation to reflect the allowable indirect cost rates, based on additional documentation submitted by the county. Consequently, the audit adjustment decreased by \$78,454, from overstated costs of \$28,120 to understated costs of \$50,334.

**FINDING 4—
Understated
offsetting revenues**

The county understated offsetting revenues by \$16,277 (\$7,258 in FY 1998-99, \$5,096 in FY 1999-2000, and \$3,923 in FY 2000-01). The county did not claim amounts reimbursable by Medi-Cal for the cost of toxicology screenings but claimed other offsetting revenues not applicable to the mandated program.

The county incorrectly claimed \$20,657 in offsetting revenues for the audit period, based on the number of target case management (TCM) cases reviewed by the medical social worker. TCM activities apply to outpatient cases. Per *Parameters and Guidelines*, reimbursable activities for the Perinatal Services Program are associated with inpatient cases only; thus, TCM revenue is not applicable to the mandated program.

However, the county did have an offsetting revenue source for toxicology screenings claimed. The county's Patient Revenue and Usage Statistics Report shows that many perinatal toxicology screenings were billed to Medi-Cal. The allowable perinatal toxicology screenings claimed were identified as county service code 2664. Toxicology screening conducted under service code 2664 consisted of testing for amphetamines, cocaine, and opiates. County staff stated that the perinatal toxicology screenings fall under Medi-Cal procedure code 80101. The California Department of Health Services' Medi-Cal reimbursement rate schedule shows that Medi-Cal reimburses \$17.92 for procedure code 80101 for each drug class tested. Electronic Data Systems, the state Medi-Cal fiscal intermediary, confirmed that Medi-Cal would reimburse the county \$53.76 for each perinatal toxicology screening, since the screenings test for three drug classes.

The county's Patient Revenue and Usage Statistics Report shows that allowable toxicology screenings billed to Medi-Cal totaled 135 for FY 1998-99, 281 for FY 1999-2000, and 271 for FY 2000-01. Therefore, the county had available offsetting revenues totaling \$36,934 for the audit period. The county claimed offsetting revenues totaling \$20,657; thus, offsetting revenues were understated by \$16,277. Offsetting revenues claimed and allowable are summarized below.

	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Number of allowable toxicology screenings billed to Medi-Cal	135	281	271	
Medi-Cal reimbursement rate	×\$(53.76)	×\$(53.76)	×\$(53.76)	
Available Medi-Cal revenue	\$ (7,258)	\$ (15,107)	\$ (14,569)	\$ (36,934)
Unallowable TCM revenue claimed	—	10,011	10,646	20,657
Audit adjustment	\$ (7,258)	\$ (5,096)	\$ (3,923)	\$ (16,277)

Parameters and Guidelines states that, "Any offsetting savings that claimant experiences as a direct result of this mandated program must be deducted from the costs claimed." In addition, *Government Code* Section 17514 states that "costs mandated by the state means any increased costs which a local agency or school district is required to incur." Further, *Government Code* Section 17556(d) states that the Commission on State Mandates shall not find costs mandated by the State if the local agency has

the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service.

Recommendation

We recommend the county ensure that any offsetting revenues available as a result of this mandate, or costs reimbursed from other sources, are deducted from claimed costs. Additionally, the county should ensure that offsetting revenues claimed relate to allowable activities identified in *Parameters and Guidelines*.

County's Response

The county did not respond to this audit finding.

**State Controller's Office
Division of Audits
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<http://www.sco.ca.gov>