

SACRAMENTO COUNTY

Final Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 2019, through June 30, 2023



MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

February 2026



STATE CONTROLLER'S OFFICE | DIVISION OF AUDITS

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MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

February 26, 2026

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Mr. Chad Rinde, Director of Finance
Sacramento County
700 H Street, Suite 3650
Sacramento, CA 95814

Dear Mr. Rinde:

The State Controller's Office audited the costs claimed by Sacramento County (the county) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2019, through June 30, 2023.

The county claimed and was paid \$546,356 for costs of the mandated program. Our audit found that \$397,584 is allowable and \$148,772 is unallowable. The costs are unallowable because the county overstated salary and benefit costs, and related indirect costs.

Following issuance of this audit report, the Local Government Programs and Services Division of the State Controller's Office will notify the county of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

If you have any questions regarding this report, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at 916-327-3138. Thank you.

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

Mr. Chad Rinde

February 26, 2026

Page 2 of 2

Copy: Mark Aspesi, CPA, Deputy Director of Finance

Sacramento County

The Honorable Jim Cooper, Sheriff

Sacramento County

The Honorable Phil Serna, Chair

Sacramento County Board of Supervisors

Jennifer Griffin, Chief of Departmental Administrative Services

Sacramento County Sheriff's Office

Peter Canela, Senior Accounting Manager

Sacramento County Sheriff's Office

Chris Hill, Principal Program Budget Analyst

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CONTENTS

SUMMARY	1
BACKGROUND	1
AUDIT AUTHORITY	2
OBJECTIVE, SCOPE, AND METHODOLOGY	2
CONCLUSION	5
FOLLOW-UP ON PRIOR AUDIT FINDINGS	5
VIEWS OF RESPONSIBLE OFFICIALS	6
RESTRICTED USE	6
SCHEDULE—SUMMARY OF PROGRAM COSTS	7
FINDINGS AND RECOMMENDATIONS	10
ATTACHMENT—SACRAMENTO COUNTY'S RESPONSE TO DRAFT AUDIT REPORT	28

SUMMARY

The State Controller's Office (SCO) audited the costs claimed by Sacramento County (the county) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2019, through June 30, 2023.

The county claimed and was paid \$546,356 for costs of the mandated program. Our audit found that \$397,584 is allowable and \$148,772 is unallowable. The costs are unallowable because the county overstated salary and benefit costs, and related indirect costs.

BACKGROUND

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

On September 25, 1997, the Commission on State Mandates determined that Chapter 246, Statutes of 1995, imposed a state mandated program reimbursable under Government Code (GC) section 17561.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission on State Mandates adopted the parameters and guidelines on August 20, 1998, and amended them on October 30, 2009. In compliance with GC section 17758, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* to assist local agencies in claiming mandated program reimbursable costs.

AUDIT AUTHORITY

We conducted this performance audit in accordance with GC sections 17558.5 and 17561, which authorize the SCO to audit the county's records to verify the actual amount of the mandated costs. In addition, GC section 12410 provides the SCO with general authority to audit the disbursement of state money for correctness, legality, and sufficient provisions of payment.

OBJECTIVE, SCOPE, AND METHODOLOGY

Our audit objective was to determine whether claimed costs represent increased costs resulting from the legislatively mandated Domestic Violence Arrest Policies and Standards Program during the period of July 1, 2019, through June 30, 2023. Specifically, we conducted this audit to determine whether claimed costs were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive. Unreasonable and/or excessive costs include ineligible costs that are not identified in the program's parameters and guidelines as reimbursable costs.

To achieve our objective, we performed the following procedures:

- We reviewed the annual mandated cost claims filed by the county for the audit period and identified the significant cost components of each claim as salaries and benefits, and related indirect costs. We then determined whether there were any errors, or unusual or unexpected variances from year to year. We reviewed the claimed activities to determine whether they adhered to the SCO's *Mandated Cost Manual* and the program's parameters and guidelines.
- We completed an internal control questionnaire by interviewing the county's key staff members. We discussed the claim preparation process with the county's staff members to determine what information was obtained, who obtained it, and how it was used. We

determined which controls were significant to the audit objective, and the effect of the identified internal control weaknesses on the audit objective.

- We assessed the reliability of the data (payroll, revenue and expenditure records) generated by the county's information management system and the county's record management systems (RMS), by interviewing the county's staff members and examining supporting documentation. We determined that the data was sufficiently reliable to address the audit objective.
- We verified that the county used the uniform time allowance and applied it properly.
- We reviewed and analyzed the claimed domestic violence incident report counts and verified that these counts were supported by the county's RMS. We found that the county misstated salaries and benefits; see Finding 1.
- We used simple random sampling to select the following statistical samples from the audited population of incident reports:
 - We sampled 137 of 1,621 incident reports for fiscal year (FY) 2019-20.
 - We sampled 138 of 1,761 incident reports for FY 2020-21.
 - We sampled 135 of 1,304 incident reports for FY 2021-22.
 - We sampled 139 of 1,846 incident reports for FY 2022-23.
- We determined whether the sampled incident reports included interviews with both parties involved in the domestic violence incident, and whether the officer considered the 17 factors listed in the parameters and guidelines to identify the primary aggressor. Errors found were projected to the intended (total) population; see Finding 2. We identified the following errors:
 - Of the 137 sampled incident reports for FY 2019-20, 66 were partially reimbursable and three were non-mandate-related.

- Of the 138 sampled incident reports for FY 2020-21, 85 were partially reimbursable and two were non-mandate-related.
- Of the 135 sampled incident reports for FY 2021-22, 52 were partially reimbursable and 19 were non-mandate-related.
- Of the 139 sampled incident reports for FY 2022-23, 70 were partially reimbursable and 22 were non-mandate-related.
- We recalculated the allowable costs using the audited incident report counts.
- We interviewed the county's staff members to determine what employee classifications were involved in performing the mandated activities during the audit period.
- We traced the average productive hourly rate (PHR) calculations for the claimed employee classifications to supporting information in the county's payroll system. We found that the county understated PHRs claimed for the audit period; see Finding 3.
- We traced the benefit rate calculations for the claimed employee classifications to supporting information in the county's payroll system. We found that the county overstated benefit rates claimed for the audit period; see Finding 4.
- We verified that the indirect costs claimed for each fiscal year of the audit period were for common or joint purposes, and that the indirect cost rates were properly supported and applied. No errors were found.
- We reviewed whether the training hours used to calculate the claimed costs were reasonable per the requirements of the program and supported by the source documentation. We found that the county claimed ineligible training costs for FY 2022-23; see Finding 5.
- We verified that the county's claimed costs were not funded by any other sources.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

CONCLUSION

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We did not find that the county claimed costs that were funded by other sources; however, we found that it claimed unsupported and ineligible costs as quantified in the Schedule and described in the Findings and Recommendations section.

For the audit period, the county claimed and was paid \$546,356 for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program. Our audit found that \$397,584 is allowable and \$148,772 is unallowable.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the county of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

We have not previously conducted an audit of the county's legislatively mandated Domestic Violence Arrest Policies and Standards Program.

VIEWS OF RESPONSIBLE OFFICIALS

We issued a draft audit report on October 17, 2025. The county's representative responded by letter dated October 27, 2025, agreeing with the audit results. This final audit report includes the county's response as an attachment.

RESTRICTED USE

This report is solely for the information and use of the county, the California Department of Finance, and 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 and is available on the SCO website at www.sco.ca.gov.

Original signed by
Kimberly A. Tarvin, CPA
Chief, Division of Audits

February 26, 2026

SCHEDULE—SUMMARY OF PROGRAM COSTS

July 1, 2019, through June 30, 2023

Payment amounts shown below are current as of August 19, 2025.

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference
<u>July 1, 2019, through June 30, 2020</u>				
Direct costs - salaries and benefits				
Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor	\$89,827	\$67,785	-\$22,042	
Total direct costs	89,827	67,785	-22,042	Findings 1 through 4
Indirect costs	37,292	28,141	-9,151	Findings 1 through 4
Total direct and indirect costs	127,119	95,926	-31,193	
Less: offsetting revenues and other reimbursements	0	0	0	
Total program costs	<u>\$127,119</u>	95,926	<u>-\$31,193</u>	
Less: amount paid by the State		-127,119		
Amount paid in excess of allowable costs claimed		<u>-\$31,193</u>		

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference
<u>July 1, 2020, through June 30, 2021</u>				
Direct costs - salaries and benefits				
Implementation of the New Domestic Violence Arrest Policies to				
Identify the Primary Aggressor	\$102,894	\$74,706	-\$28,188	
Total direct costs	102,894	74,706	-28,188	Findings 1 through 4
Indirect costs	41,942	30,452	-11,490	Findings 1 through 4
Total direct and indirect costs	144,836	105,158	-39,678	
Less: offsetting revenues and other reimbursements	0	0	0	
Total program costs	<u>\$144,836</u>	105,158	<u>-\$39,678</u>	
Less: amount paid by the State		<u>-144,836</u>		
Amount paid in excess of allowable costs claimed		<u><u>-\$39,678</u></u>		
<u>July 1, 2021, through June 30, 2022</u>				
Direct costs - salaries and benefits				
Implementation of the New Domestic Violence Arrest Policies				
to Identify the Primary Aggressor	\$70,075	\$56,202	-\$13,873	
Total direct costs	70,075	56,202	-13,873	Findings 1 through 4
Indirect costs	28,852	23,140	-5,712	Findings 1 through 4
Total direct and indirect costs	98,927	79,342	-19,585	
Less: offsetting revenues and other reimbursements	0	0	0	
Total program costs	<u>\$98,927</u>	79,342	<u>-\$19,585</u>	
Less: amount paid by the State		<u>-98,927</u>		
Amount paid in excess of allowable costs claimed		<u><u>-\$19,585</u></u>		

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference
<u>July 1, 2022, through June 30, 2023</u>				
Direct costs - salaries and benefits				
Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor	\$122,112	\$82,786	-\$39,326	
Training Officers About New Written Domestic Violence Arrest Policies	1,881	0	-1,881	
Total direct costs	123,993	82,786	-41,207	Findings 1 through 5
Indirect costs	51,481	34,372	-17,109	Findings 1 through 5
Total direct and indirect costs	175,474	117,158	-58,316	
Less: offsetting revenues and other reimbursements	0	0	0	
Total program costs	<u>\$175,474</u>	117,158	<u>-\$58,316</u>	
Less: amount paid by the State		-175,474		
Amount paid in excess of allowable costs claimed		<u>-\$58,316</u>		
<u>Summary: July 1, 2019, through June 30, 2023</u>				
Direct costs: Salaries and benefits	\$386,789	\$281,479	-\$105,310	
Total direct costs	386,789	281,479	-105,310	Findings 1 through 5
Indirect costs	159,567	116,105	-43,462	Findings 1 through 5
Total direct and indirect costs	546,356	397,584	-148,772	
Less: offsetting revenues and other reimbursements	0	0	0	
Total program costs	<u>\$546,356</u>	397,584	<u>-\$148,772</u>	
Less: amount paid by the State		-546,356		
Amount paid in excess of allowable costs claimed		<u>-\$148,772</u>		

FINDINGS AND RECOMMENDATIONS

Finding 1—Misstated Costs

The county claimed \$386,789 in salaries and benefits for the Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor cost component during the audit period. We found that the county misstated salaries and benefits by \$43,715. The related indirect costs total \$18,047, for a total finding of \$61,762.

Background

The Sacramento Sheriff's Office is responsible for providing law enforcement services to the unincorporated areas of the county. The Sacramento Sheriff's Office also contracts with the City of Rancho Cordova and the City of Isleton, which are within the county's boundaries and do not have their own police forces, to provide law enforcement services for a fee. The county identifies each of these cities as a "contract city."

During the course of the audit, we found that the county had included costs for providing services to contract cities as part of its mandated cost claims. The parameters and guidelines state that any county, city, or city and county is eligible to submit a mandate reimbursement claim. Therefore, all counties and cities—including contract cities—are eligible to submit mandate reimbursement claims. Because contract cities are eligible to submit reimbursement claims, and the county received fees for law enforcement services from its contract cities, we determined that the county should have claimed only those costs associated with the unincorporated areas of the county. We determined that the costs incurred by contract cities are unallowable because the county has already been compensated by contract fees. The county did not report offsetting reimbursements for contract city cases in its mandated cost claims. Therefore, we found that the county misstated costs because it did not offset costs that were funded by other sources.

Number of Incident Reports

For the audit period, the county's claims identified a total of 7,376 domestic violence incident reports (1,853 for FY 2019-20; 2,041 for FY 2020-21; 1,285 for FY 2021-22; and 2,197 for FY 2022-23). As previously stated, during testing we found that the county had claimed the total number of incident reports for unincorporated areas of the county and for the contracted City of Rancho Cordova and City of Isleton. The county provided, at our request, the summary incident report listings generated by the county's RMS to support the number of domestic violence incident reports for the unincorporated areas of the county. Based on our review of the summary reports, we determined that the county had misstated the number of domestic violence incident reports as a result of claiming incident reports for its contract cities and for unincorporated areas of the county. The county misstated the number of domestic violence incident reports because it did not claim costs in accordance with the program's parameters and guidelines or the SCO's *Mandated Cost Manual*.

The following table summarizes the audit adjustment for the overstated number of incident reports:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Number of incident reports, per RMS	1,621	1,761	1,304	1,846	
Less: Number of incident reports claimed	1,853	2,041	1,285	2,197	
Misstated number of incident reports	-232	-280	19	-351	
Multiply by: Standard time allowance (hours)	0.48	0.48	0.48	0.48	
Misstated number of hours	-111	-134	9	-168	
Multiply by: Claimed average PHR (salaries only)	\$58.67	\$60.28	\$63.91	\$64.91	
Misstated salaries [A]	-6,512	-8,078	575	-10,905	
Multiply by: Claimed benefit rate	72.14%	74.23%	77.77%	78.39%	
Misstated benefits [B]	-4,698	-5,996	447	-8,548	

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Misstated salaries and benefits ([C] = [A] + [B])	-11,210	-14,074	1,022	-19,453	-\$43,715
Multiply by: Claimed indirect cost rate ([D])	41.52%	40.76%	41.18%	41.52%	
Related indirect costs ([E] = [C] × [D])	-4,654	-5,737	421	-8,077	-18,047
Audit adjustment ([F] = [C] + [E])	-\$15,864	-\$19,811	\$1,443	-\$27,530	-\$61,762

Criteria

Section IV., “Reimbursable Activities,” of the parameters and guidelines begins:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Section IV. of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Section IV.E., “Uniform Cost Allowance,” of the parameters and guidelines states:

Pursuant to Government Code section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowance is applied only to Section IV, Reimbursable

Activities, Component D (Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor) and covers all costs (direct and indirect) of performing activities described under Component D. The uniform cost allowance provides the following:

A standard time of twenty-nine (29) minutes may be claimed to identify the primary aggressor in any domestic violence incident. The standard time of twenty-nine (29) minutes is broken down as follows:

- Seventeen (17) Minutes – Interview of both parties
- Twelve (12) Minutes – Consideration of the factors listed [under Component D]

The total cost will be determined by multiplying the number of reported responses × the average productive hourly rate, including applicable indirect costs as specified in section V., paragraph B, herein, × .48 (29 minutes divided by 60 minutes).

Recommendation

We recommend that the county:

- Follow the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims; and
- Claim costs based on the number of domestic violence incident reports that its RMS support.

County's Response

County agrees with the audit finding. The Sheriff's Office will ensure that all future claims will reflect only domestic violence incidents that occur within the jurisdiction of

the unincorporated areas of the county, specifically excluding incidents from contracted cities.

Finding 2—Non-reimbursable Costs

The county claimed non-reimbursable salaries and benefits totaling \$79,325. The related indirect costs total \$32,734, for a total finding of \$112,059.

As noted in Finding 1, the county misstated the claimed number of domestic violence incident reports for the audit period. The following table summarizes the audited population of incident reports and the claimed hours attributable to the audited population:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Documented number of incident reports (audited population) [A]	1,621	1,761	1,304	1,846
Multiply by: Standard time allowance (hours) [B]	0.48	0.48	0.48	0.48
Total hours attributable to documented number of incident reports ([C] = [A] × [B])	778	845	626	886

The reimbursable activities for this cost component consist of interviewing both parties involved in the domestic violence incident and considering the 17 factors identified in the program’s parameters and guidelines to identify the primary aggressor.

To calculate the claimed costs, the county multiplied the number of reported responses to incidents by the average PHR, including the applicable indirect costs, then multiplied the resulting amount by the standard time allowed 29 minutes (0.48 of an hour).

For each fiscal year, we selected a statistical sample from the documented number of domestic violence incident reports (the audited population) based on a 95 percent confidence level, a precision rate of ±8 percent, and an expected error rate of 50 percent. We used statistical samples so that the results could be projected to the population for each fiscal year.

For testing purposes, we selected a random sample of 549 incident reports (137 for FY 2019-20; 138 for FY 2020-21; 135 for FY 2021-22; and 139 for FY 2022-23). We reviewed the sample incident reports to determine whether the county had performed the required mandated program activities.

The results of our review are as follows:

- Allowable – 230 incident reports were fully reimbursable under the mandated program. These reports are reimbursable at 29 minutes (0.48 hours) per report.
- Partially reimbursable – 273 incident reports were partially reimbursable because the officers did not interview both parties involved in the domestic violence incident. These reports are reimbursable at 20.5 minutes (0.34 hours) per report, based on 8.5 minutes to interview one party and 12 minutes to consider the various factors identified in the parameters and guidelines.
- Unallowable – 46 incident reports were ineligible for reimbursement or were non-mandate-related. Incidents were ineligible because officers did not document the interviews with the parties involved; or the mandated activities were performed by another Police Department. Non-mandate-related incidents were those that did not meet the definition of domestic violence as provided in PC section 13700; incidents were related to violations of restraining orders; or incidents in which the relationships between individuals did not satisfy the criteria as described in PC section 13700(b).

During testing, we found that the county had claimed the entire standard time of 29 minutes for incident reports that were only partially reimbursable and had claimed reimbursement for ineligible incident reports. The county overstated these costs because it did not claim costs in accordance with the program's parameters and guidelines or the SCO's *Mandated Cost Manual*.

The following table summarizes the results of the statistical samples:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Allowable incident reports	68	51	64	47	230
Partially reimbursable incident reports (only one party interviewed)	66	85	52	70	273
Non-mandate-related incident reports	3	2	19	22	46
Total reports sampled	137	138	135	139	549

The following table summarizes the unallowable hours based on the results of the statistical samples by fiscal year:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Number of allowable incident reports	68	51	64	47	230
Multiply by: Standard time allowance (hours)	0.48	0.48	0.48	0.48	
Subtotal [A]	33	24	31	23	
Number of partially reimbursable incident reports (only one party interviewed)	66	85	52	70	273
Multiply by: Allowable standard time allowance (hours)	0.34	0.34	0.34	0.34	
Subtotal [B]	22	29	18	24	
Total reimbursable hours for sampled reports ([C]= [A] + [B])	55	53	49	47	
Divide by: Statistical sample size	137	138	135	139	
Reimbursable hours per report	0.40	0.38	0.36	0.34	

Domestic Violence Arrest Policies and Standards Program Final Audit Report

February 2026

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Multiply by: Documented number of incident reports (audited population)	1,621	1,761	1,304	1,846	
Total reimbursable hours	648	669	469	628	
Less: Total hours attributable to documented incident reports	778	845	626	886	
Total unallowable hours	-130	-176	-157	-258	-721

The following table summarizes the unallowable costs based on the unallowable hours identified in the statistical samples by fiscal year:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Unallowable hours	-130	-176	-157	-258	
Multiply by: Claimed average PHR (salary only)	\$58.67	\$60.28	\$63.91	\$64.91	
Unallowable salaries [A]	-7,627	-10,609	-10,034	-16,747	
Multiply by: Claimed benefit rate [B]	72.14%	74.23%	77.77%	78.39%	
Related unallowable benefit costs ([C] = [A] × [B])	-5,502	-7,875	-7,803	-13,128	
Total unallowable salaries and benefits ([D] = [A] + [C])	-13,129	-18,484	-17,837	-29,875	-\$79,325
Multiply by: Claimed indirect cost rate [E]	41.52%	40.76%	41.18%	41.52%	
Related indirect costs ([F] = [D] × [E])	-5,451	-7,534	-7,345	-12,404	-32,734
Audit adjustment ([G] = [D] + [F])	-\$18,580	-\$26,018	-\$25,182	-\$42,279	-\$112,059

Criteria

Section IV., “Reimbursable Activities,” of the parameters and guidelines begins:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Section IV. of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Section IV.E., “Uniform Cost Allowance,” of the parameters and guidelines states:

Pursuant to Government Code section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowance is applied only to Section IV, Reimbursable Activities, Component D (Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor) and covers all costs (direct and indirect) of performing activities described under Component D. The uniform cost allowance provides the following:

A standard time of twenty-nine (29) minutes may be claimed to identify the primary aggressor in any domestic violence incident. The standard time of twenty-nine (29) minutes is broken down as follows:

- Seventeen (17) Minutes – Interview of both parties
- Twelve (12) Minutes – Consideration of the factors listed [under Component D]

The total cost will be determined by multiplying the number of reported responses × the average productive hourly rate, including applicable indirect costs as specified in section V., paragraph B, herein, × .48 (29 minutes divided by 60 minutes).

Recommendation

We recommend that the county:

- Follow the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims;
- Claim costs based on the number of domestic violence incidents that its RMS support;
- Claim costs for only those reports that document incidents meeting the definition of domestic violence by PC section 13700; and
- Claim only the portion of the standard time allowance that is attributable to the mandated activities performed.

County's Response

County agrees with the audit finding. The Sheriff's Office will review and change report parameters to exclude contracted cities domestic violence incidents and only claim incidents that meet PC section 13700. Also, the Sheriff's Office will revise its report queries to accurately determine the correct time allowance for the mandated activities performed.

Finding 3— Understated Productive Hourly Rates

The county understated the average PHRs that it used to claim mandated-related costs during the audit period. We found that the county understated salaries and benefits by \$37,050. The related indirect costs total \$15,299, for a total finding of \$52,349.

For the audit period, the county claimed salary and benefit costs for the Deputy Sheriff Range A and B classifications. To calculate the average PHRs, the county used annual salaries for the Deputy Sheriff Range A and B classifications. We obtained and reviewed the salary reports and found that the county used budgeted payroll reports instead of actual costs to calculate the average PHR. According to the parameters and guidelines and the SCO's *Mandated Cost Manual*, claimed costs should be based on actual costs, not budgeted reports. The county subsequently provided payroll reports showing actual costs for the audit period.

We recalculated the PHRs for each fiscal year in the audit period using the actual costs from the payroll reports. We found that the county understated its claimed PHRs for the entire audit period. The county understated its PHRs because it did not adhere to the program's parameters and guidelines or the SCO's *Mandated Cost Manual*.

The following table summarizes the claimed, allowable, and adjusted PHRs:

Fiscal Year	Claimed PHR	Allowable PHR	Audit Adjustment
2019-20	\$58.67	\$63.74	\$5.07
2020-21	60.28	67.31	7.03
2021-22	63.91	72.00	8.09
2022-23	64.91	79.60	14.69

The following table summarizes the audit adjustment for understated PHRs:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Allowable average PHR (salary only)	\$63.74	\$67.31	\$72.00	\$79.60	
Less: Claimed average PHR	58.67	60.28	63.91	64.91	
Understated PHR	5.07	7.03	8.09	14.69	

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Multiply by: Total reimbursable hours (from Finding 2)	648	669	469	628	
Understated salary costs [A]	3,285	4,703	3,794	9,225	\$21,007
Multiply by: Claimed benefit rate	72.14%	74.23%	77.77%	78.39%	
Understated benefit costs [B]	2,370	3,491	2,951	7,231	16,043
Understated salaries and benefits ([C] = [A] + [B])	5,655	8,194	6,745	16,456	37,050
Multiply by: Claimed indirect cost rate	41.52%	40.76%	41.18%	41.52%	
Related indirect costs [D]	2,348	3,340	2,778	6,833	15,299
Audit adjustment ([E] = [C] + [D])	\$8,003	\$11,534	\$9,523	\$23,289	\$52,349

Criteria

Section IV., “Reimbursable Activities,” of the parameters and guidelines begins:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Section IV. of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Section V.A.1., "Salaries and Benefits," of the parameters and guidelines states:

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personal services includes compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Recommendation

We recommend that the county:

- Follow the program's parameters and guidelines and the SCO's *Mandated Cost Manual* when preparing its reimbursement claims; and
- Calculate the average PHRs based on actual costs of employees who performed the mandated activities.

County's Response

County agrees with this finding. The Sheriff's Office will adopt and revise the methodology for calculating the [PHR] by utilizing actual salary and benefit expenditures incurred, rather than relying on budgeted payroll reports. This will be implemented for all

applicable claims moving forward to ensure [that] claims are based on actual expenditures.

Finding 4—Overstated Benefit Rates

The county used the same budgeted payroll reports to calculate its benefit costs for every fiscal year in the audit period.

During testing, we requested, and the county provided, payroll reports for the audit period. We found that the county had used budget payroll reports to calculate its benefit costs, instead of using actual costs for each fiscal year. We calculated the error rate for each fiscal year in the audit period using actual costs from the payroll reports. We applied the error rate to the allowable salaries to calculate the overstated benefit costs, totaling \$17,439. The related indirect costs total \$7,199, for a total finding of \$24,638. The county overstated these costs because it did not claim costs in accordance with the program’s parameters and guidelines or the SCO’s *Mandated Cost Manual*.

The following table summarizes the audit adjustments to benefit costs:

Description	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Allowable benefit rate	64.02%	65.75%	66.50%	65.49%	
Less: Claimed benefit rate	72.14%	74.23%	77.77%	78.39%	
Error rate	-8.13%	-8.48%	-11.27%	-12.90%	
Multiply by: Allowable salaries	41,329	45,072	33,754	50,025	
Overstated benefit costs [A]	-3,358	-3,824	-3,803	-6,454	-\$17,439
Multiply by: Claimed indirect cost rate [B]	41.52%	40.76%	41.18%	41.52%	
Overstated indirect costs ([C] = [A] × [B])	-1,394	-1,559	-1,566	-2,680	-7,199
Audit adjustment ([D] = [A] + [C])	-\$4,752	-\$5,383	-\$5,369	-\$9,134	-\$24,638

Criteria

Section IV., “Reimbursable Activities,” of the parameters and guidelines begins:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Section IV. of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Section V.A.1., “Salaries and Benefits,” of the parameters and guidelines states:

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personal services includes compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer’s contribution of social security, pension plans, insurance and workers’ compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Part 7, subparagraph b), “Employer’s Benefits Contribution (Optional),” of the SCO’s *Mandated Cost Manual* (“Filing a Claim,” page 8) states, in part:

A claimant has the option of claiming actual employer’s fringe benefit contributions or computing an average fringe benefit cost for the employee’s job classification and claiming it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. . .

Recommendation

We recommend that the county:

- Follow the program’s parameters and guidelines and the SCO’s *Mandated Cost Manual* when preparing its reimbursement claims; and
- Ensure that it uses the proper documentation to calculate the benefit rates for each corresponding fiscal year.

County’s Response

County agrees with the audit finding. The Sheriff’s Office will revise the methodology for calculating benefit rates by utilizing actual payroll costs incurred rather than budgeted costs. Additionally, the Sheriff’s Office will ensure that proper documentation is maintained to support the calculated rates for each respective fiscal year.

Finding 5—Ineligible One-Time Costs

For FY 2022-23, the county claimed \$2,662 for one-time activities related to the Training of Officers on New Domestic Violence Arrest Policies cost component. We found that the entire amount is unallowable. The costs are unallowable because the county claimed reimbursement for employee classifications that did not perform the mandated activities.

During testing, we found that the county had claimed training costs for Patrol staff. However, according to the county, Patrol staff do not perform the mandated activities described in the parameters and guidelines. The parameters and guidelines state that the reimbursable activities for Training of Officers on New Domestic Violence Arrest Policies include training officers who normally respond to domestic violence calls. Because Patrol staff do not respond to domestic violence calls, their training costs are ineligible for reimbursement. We determined that the claimed training costs are unallowable because the county did not claim costs in accordance with the program’s parameters and guidelines or the SCO’s *Mandated Cost Manual*.

The following table summarizes the audit adjustment:

Description	FY 2022-23
New Sworn Peace Officer PHR	\$52.31
Multiply by: Number of unallowable training hours	-20.25
Total salaries [A]	-1,059
Multiply by: New Sworn Peace Officer benefit rate	77.59%
Related benefit costs [B]	-822
Total salaries and benefits ([C] = [A] + [B])	-1,881
Multiply by: Claimed indirect cost rates	41.52%
Related indirect costs [D]	-781
Audit adjustment ([E] = [C] + [D])	<u><u>-\$2,662</u></u>

Criteria

Section IV., “Reimbursable Activities,” of the parameters and guidelines begins:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. . . .

Section IV. of the parameters and guidelines continues:

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities. . . . Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Item 3 of section C., “Training Officers About New Written Domestic Violence Arrest Policies (One-time)” states that reimbursable activities include “Training local law enforcement officers who normally respond to incidents of domestic violence on the new domestic violence arrest policies.”

Recommendation

We recommend that the county:

- Follow the program’s parameters and guidelines and the SCO’s *Mandated Cost Manual* when preparing its reimbursement claims; and
- Claim costs based on the employee classifications that perform the mandated activities.

County’s Response

County agrees with the finding. Currently, the Sheriff’s Office does not have a formal process in place to track patrol officer field training specifically to domestic violence response. Until a standardized tracking method is developed and implemented to accurately document this mandated training, the Sheriff’s Office will refrain from submitting any claims related to this activity.

ATTACHMENT—SACRAMENTO COUNTY’S RESPONSE TO DRAFT AUDIT REPORT

Department of Finance
Chad Rinde
Director



County of Sacramento

Divisions
Auditor-Controller
Consolidated Utilities Billing & Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

October 27, 2025

Lisa Kurokawa
Chief of Compliance Audits Bureau, Division of Audits
State Controller's Office
PO Box 942850
Sacramento, CA 94250

Subject: Domestic Violence Arrest Policies and Standards Program Audit

Dear Ms. Kurokawa:

Attached is the County's response to the State Controller's Office (SCO) audit of the Domestic Violence Arrest Policies and Standards Program. The attached document provides responses to the findings identified in the draft audit report dated October 17, 2025:

- Finding 1 – Misstated costs
- Finding 2 – Non-reimbursable costs
- Finding 3 – Understated productive hourly rates
- Finding 4 – Overstated benefit rates
- Finding 5 – Ineligible one-time costs

We understand that the attached County response will be incorporated into SCO's final audit report. If you have any questions or need additional information, please contact Poonam Aujla at (916) 874-7248.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chad Rinde".

Chad Rinde
Director of Finance

Attachment: County of Sacramento Responses to the SCO Audit Findings on the Domestic Violence Arrest Policies and Standards Program

CC: Poonam Aujla, Assistant Auditor Controller
Olga Bachylo, Accounting Manager
Jennifer Griffin, Chief of Departmental Administrative Services
Pete Canela, Senior Accounting Manager

700 H Street, Suite 3650, Sacramento, CA 95814
Office (916) 874-7248 | finance.saccounty.gov

Attachment

**County of Sacramento Responses to the SCO's Audit Finding
on the Domestic Violence Arrest Policies and Standards Program**

Finding 1 – Misstated Costs

The county claimed \$386,789 in salaries and benefits for the Implementation of the New Domestic Violence Arrest Policies to Identify the Primary Aggressor cost component during the audit period. We found that the county misstated salaries and benefits by \$43,715. The related indirect costs total \$18,047, for a total finding of \$61,762.

Management Response: County agrees with the audit finding. The Sheriff's Office will ensure that all future claims will reflect only domestic violence incidents that occur within the jurisdiction of the unincorporated areas of the county, specifically excluding incidents from contracted cities.

Finding 2 – Non-Reimbursable Costs

The county claimed non-reimbursable salaries and benefits totaling \$79,325. The related indirect costs total \$32,734, for a total finding of \$112,059.

Management Response: County agrees with the audit finding. The Sheriff's Office will review and change report parameters to exclude contracted cities domestic violence incidents and only claim incidents that meet PC section 13700. Also, the Sheriff's Office will revise its report queries to accurately determine the correct time allowance for the mandated activities performed.

Finding 3 – Understated Productive Hourly Rates

The county understated the average PHRs that it used to claim mandated-related costs during the audit period. We found that the county understated salaries and benefits by \$37,050. The related indirect costs total \$15,299, for a total finding of \$52,349.

Management Response: County agrees with this finding. The Sheriff's Office will adopt and revise the methodology for calculating the productive hourly rate (PHR) by utilizing actual salary and benefit expenditures incurred, rather than relying on budgeted payroll reports. This will be implemented for all applicable claims moving forward to ensure claims are based on actual expenditures.

Finding 4 – Overstated Benefit Rates

The county used the same budgeted payroll reports to calculate its benefit costs for every fiscal year in the audit period.

Management Response: County agrees with the audit finding. The Sheriff's Office will revise the methodology for calculating benefit rates by utilizing actual payroll costs incurred rather than budgeted costs. Additionally, the Sheriff's Office will ensure that proper documentation is maintained to support the calculated rates for each respective fiscal year.

Attachment

Finding 5 – Ineligible One-Time Costs

For FY 2022-23, the county claimed \$2,662 for one-time activities related to the Training of Officers on New Domestic Violence Arrest Policies cost component. We found that the entire amount is unallowable. The costs are unallowable because the county claimed reimbursement for employee classifications that did not perform the mandated activities.

Management Response: County agrees with the finding. Currently, the Sheriff's Office does not have a formal process in place to track patrol officer field training specifically to domestic violence response. Until a standardized tracking method is developed and implemented to accurately document this mandated training, the Sheriff's Office will refrain from submitting any claims related to this activity.