

ALAMEDA COUNTY

Audit Report

CRIME STATISTICS REPORTS FOR THE DEPARTMENT OF JUSTICE PROGRAM

Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992;
Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998;
Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and
Chapter 700, Statutes of 2004

July 1, 2001, through June 30, 2012



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

June 2024



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

June 21, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable Melissa Wilk, Auditor-Controller
Alameda County
1221 Oak Street, Suite 249
Oakland, CA 94612

Dear Ms. Wilk:

The State Controller's Office audited the costs claimed by Alameda County (the county) for the legislatively mandated Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012.

The county claimed \$1,485,580 for costs of the mandated program. Our audit found that \$887,605 is allowable; and \$597,975 is unallowable because the county overstated salaries, benefits, and related indirect costs. The State made no payments to the county. The State will pay \$887,605, contingent upon available appropriations.

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.

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/rs

Ms. Melissa Wilk

June 21, 2024

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Copy: The Honorable Nate Miley, President
Alameda County Board of Supervisors
Kevin Hing, Chief Deputy Auditor
Alameda County Auditor-Controller's Office
Simone Murphy, MPA, Director
Financial Services
Alameda County Sheriff's Office
Loren Walker, Supervising Specialist
Financial Services
Alameda County Sheriff's Office
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance
Kaily Yap, Finance Budget Analyst
Local Government Unit
California Department of Finance
Darryl Mar, Manager
Local Reimbursements Section
State Controller's Office
Everett Luc, Supervisor
Local Reimbursements Section
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Alameda County (the county) for the legislatively mandated Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012.

The county claimed \$1,485,580 for costs of the mandated program. Our audit found that \$887,605 is allowable; and \$597,975 is unallowable because the county overstated salaries, benefits, and related indirect costs. The State made no payments to the county. The State will pay \$887,605, contingent upon available appropriations.

Background

Penal Code (PC) sections 12025(h)(1) and (h)(3), 12031(m)(1), and (m)(3), 13014, 13023, and 13730(a) require local agencies to report information related to certain specified criminal acts to the California Department of Justice (DOJ). These sections were added and/or amended by Chapter 1172, Statutes of 1989; Chapter 1338, Statutes of 1992; Chapter 1230, Statutes of 1993; Chapter 933, Statutes of 1998; Chapter 571, Statutes of 1999; Chapter 626, Statutes of 2000; and Chapter 700, Statutes of 2004.

On June 26, 2008, the Commission on State Mandates (Commission) adopted a statement of decision for the Crime Statistics Reports for the Department of Justice Program. The Commission found that the test claim legislation constituted a new program or higher level of service and imposes a reimbursable state-mandated program, within the meaning of Article XII B, section 6 of the California Constitution and Government Code (GC) section 17514, on city and county claimants beginning on July 1, 2001.

On July 31, 2009, the Commission heard an amended test claim on PC section 13023 (added by Chapter 700, Statutes of 2004), which imposed additional crime reporting requirements. The Commission also found that this test claim legislation also constituted a new program or higher level of service, and imposes a reimbursable state-mandated program for city and county claimants beginning on January 1, 2004. On April 10, 2010, the Commission issued a corrected statement of decision to correctly identify the operative and effective date of the reimbursable state-mandated program as January 1, 2005.

The Commission found that the following activities are reimbursable (Section I., "Summary of the Mandate"):

- [For] a local government entity responsible for the investigation and prosecution of a homicide case to provide the [DOJ] with demographic information about the victim and the person or persons charged with the crime, including the victim's and person's age, gender, race, and ethnic background [PC section 13014].
- [For] local law enforcement agencies to report, in a manner to be prescribed by the Attorney General, any information that may be required relative to any criminal acts or attempted criminal acts to

cause physical injury, emotional suffering, or property damage where there is a reasonable cause to believe that the crime was motivated, in whole or in part, by the victim's race, ethnicity, religion, sexual orientation, . . . physical or mental disability, . . . gender, or national origin [PC section 13023].

- For district attorneys to report annually on or before June 30, to the Attorney General, on profiles by race, age, gender, and ethnicity any person charged with a felony or misdemeanor under section 12025 (carrying a concealed firearm) or section 12031 (carrying a loaded firearm in a public place), of the Penal Code, and any other offense charged in the same complaint, indictment, or information. The Commission finds that this is a reimbursable mandate from July 1, 2001. . . . until January 1, 2005 [PC sections 12025(h)(I) and (h)(3), and 12031(m)(I) and (m)(3)].
- For local law enforcement agencies to support all domestic-violence related calls for assistance with a written incident report [PC section 13730(a), Chapter 1230, Statutes of 1993]
- [For] local law enforcement agencies to report the following in a manner to be prescribed by the Attorney General:
 - Any information that may be required relative to hate crime, as defined in [PC] section 422.55 as criminal acts committed, in whole or in part, because of one or more of the following *perceived* characteristics of the victim: (1) disability, (2) gender, (3) nationality, (4) race or ethnicity, (5) religion, (6) sexual orientation.
 - Any information that may be required relative to hate crimes, defined in [PC] section 422.55 as criminal acts committed, in whole or in part, because of *association with a person or group with one or more of the following actual or perceived characteristics*: (1) disability, (2) gender, (3) nationality, (4) race or ethnicity, (5) religion, (6) sexual orientation.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on September 30, 2010, and amended them on January 24, 2014, to clarify reimbursable costs related to domestic violence related calls for assistance. In compliance with GC section 17558, the SCO issues the *Mandated Cost Manual for Local Agencies (Mandated Cost Manual)* to assist local agencies and school districts 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 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

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated Crime Statistics Reports for the Department of Justice Program. 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.

The audit period was July 1, 2001, through June 30, 2012.

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, benefits, and indirect costs. We 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 key county staff members. We discussed the claim preparation process with county staff to determine what information was obtained, who obtained it, and how it was used.
- We assessed the reliability of data (payroll and expenditure records) generated by the county's information management system by interviewing county staff members and examining supporting documentation. We determined that the data was sufficiently reliable to address the audit objective.
- We interviewed county staff members to determine what employee classifications were involved in performing the reimbursable activities during the audit period.
- We traced productive hourly rate and benefit rate calculations for all employee classifications performing the mandated activities to supporting information in the county's payroll system.
- We assessed whether the average time increments (the amount of time spent performing the reimbursable activities) claimed for each fiscal year in the audit period to perform the reimbursable activities were reasonable per the requirements of the program, and supported by source documentation.
- We reviewed and analyzed the domestic violence incident report counts and verified that the counts were supported by the reports that the county had submitted to the DOJ (see the Finding).
- We determined whether the indirect cost rates were properly supported and applied. We recalculated the indirect cost rates for fiscal year (FY) 2009-10, FY 2010-11, and FY 2011-12.
- We inquired with county staff members and reviewed independent auditor's reports (with accompanying financial statements) to identify potential sources of offsetting revenues and reimbursements for the audit period. We determined that the claimed costs were not funded by another source.

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 finding and conclusion 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 did find that it claimed unsupported costs, as quantified in the Schedule and described in the Finding and Recommendation section. To the extent that the county's claimed costs were not supported by appropriate source documents, such costs are also unreasonable and/or excessive.

For the audit period, the county claimed \$1,485,580 for costs of the legislatively mandated Crime Statistics Reports for the Department of Justice Program. Our audit found that \$887,605 is allowable and \$597,975 is unallowable. The State made no payments to the county. The State will pay \$887,605, contingent upon available appropriations.

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 county's legislatively mandated Crime Statistics Reports for the Department of Justice Program.

Views of Responsible Officials

We issued the draft audit report on April 12, 2024. The county's representative responded by letter dated April 22, 2024. The county did not agree or disagree with the finding. This final audit report includes the county's response as an attachment.

Restricted Use

This audit report is solely for the information and use of the county, the California Department of Finance, and the SCO; it is not intended to be, and should not be used, by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit 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

June 21, 2024

Schedule—
Summary of Program Costs
July 1, 2001, through June 30, 2012

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 80,733	\$ 40,052	\$ (40,681)
Total direct costs	80,733	40,052	(40,681)
Indirect costs	23,493	11,655	(11,838)
Total direct and indirect costs	104,226	51,707	(52,519)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 104,226</u>	51,707	<u>\$ (52,519)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 51,707</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 115,153	\$ 46,695	\$ (68,458)
Total direct costs	115,153	46,695	(68,458)
Indirect costs	18,280	7,412	(10,868)
Total direct and indirect costs	133,433	54,107	(79,326)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 133,433</u>	54,107	<u>\$ (79,326)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 54,107</u>	
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 130,614	\$ 49,732	\$ (80,882)
Total direct costs	130,614	49,732	(80,882)
Indirect costs	47,397	18,047	(29,350)
Total direct and indirect costs	178,011	67,779	(110,232)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 178,011</u>	67,779	<u>\$ (110,232)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 67,779</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 151,405	\$ 56,453	\$ (94,952)
Total direct costs	151,405	56,453	(94,952)
Indirect costs	65,961	24,594	(41,367)
Total direct and indirect costs	217,366	81,047	(136,319)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 217,366</u>	81,047	<u>\$ (136,319)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 81,047</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 165,597	\$ 60,940	\$ (104,657)
Total direct costs	165,597	60,940	(104,657)
Indirect costs	58,165	21,393	(36,772)
Total direct and indirect costs	223,762	82,333	(141,429)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 223,762</u>	82,333	<u>\$ (141,429)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 82,333</u>	
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 130,448	\$ 65,651	\$ (64,797)
Total direct costs	130,448	65,651	(64,797)
Indirect costs	26,882	13,529	(13,353)
Total direct and indirect costs	157,330	79,180	(78,150)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 157,330</u>	79,180	<u>\$ (78,150)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 79,180</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 65,569	\$ 65,569	\$ -
Total direct costs	65,569	65,569	-
Indirect costs	26,744	26,744	-
Total direct and indirect costs	92,313	92,313	-
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 92,313</u>	92,313	<u>\$ -</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 92,313</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 70,354	\$ 70,354	\$ -
Total direct costs	70,354	70,354	-
Indirect costs	33,136	33,136	-
Total direct and indirect costs	103,490	103,490	-
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 103,490</u>	103,490	<u>\$ -</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 103,490</u>	
<u>July 1, 2009, through June 30, 2010</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 64,516	\$ 64,516	\$ -
Total direct costs	64,516	64,516	-
Indirect costs	27,649	27,649	-
Total direct and indirect costs	92,165	92,165	-
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 92,165</u>	92,165	<u>\$ -</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 92,165</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2010, through June 30, 2011</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 63,020	\$ 63,020	\$ -
Total direct costs	63,020	63,020	-
Indirect costs	26,636	26,636	-
Total direct and indirect costs	89,656	89,656	-
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 89,656</u>	89,656	<u>\$ -</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 89,656</u>	
<u>July 1, 2011, through June 30, 2012</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 68,694	\$ 68,694	\$ -
Total direct costs	68,694	68,694	-
Indirect costs	25,134	25,134	-
Total direct and indirect costs	93,828	93,828	-
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 93,828</u>	93,828	<u>\$ -</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 93,828</u>	
<u>Summary: July 1, 2001, through June 30, 2012</u>			
Direct costs:			
Domestic violence related calls for assistance	\$ 1,106,103	\$ 651,676	\$ (454,427)
Total direct costs	1,106,103	651,676	(454,427)
Indirect costs	379,477	235,929	(143,548)
Total direct and indirect costs	1,485,580	887,605	(597,975)
Less offsetting revenues and reimbursements ²	-	-	-
Total program costs	<u>\$ 1,485,580</u>	887,605	<u>\$ (597,975)</u>
Less amount paid by the State ³		-	
Allowable costs claimed in excess of amount paid		<u>\$ 887,605</u>	

¹ See the Finding and Recommendation section.

² We determined that the claimed costs were not funded by any other sources.

³ Payment amount current as of April 22, 2024.

Finding and Recommendation

FINDING— Overstated salaries, benefits, and related indirect costs

The county claimed \$1,106,103 in salaries and benefits for the Domestic Violence Related Calls for Assistance cost component. We found that \$651,676 is allowable and \$454,427 is unallowable. Unallowable related indirect costs total \$143,548, for a total finding of \$597,975.

Reimbursable activities for this cost component consist of writing, reviewing, and editing incident reports. The parameters and guidelines require that a written incident report support each domestic violence related call for assistance.

To calculate the salaries and benefits, we multiplied the number of written incident reports by the average time increments necessary to process a report, then multiplied the resulting hours by a productive hourly rate and a related benefit rate.

During testing, we found that the county had overstated the number of domestic violence related calls for assistance for FY 2001-02 through FY 2006-07, and had overstated the related indirect costs. 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 claimed, allowable, and overstated costs for the Domestic Violence Related Calls for Assistance cost component by fiscal year:

Fiscal Year	Salaries and Benefits				
	Amount Claimed	Amount Allowable	Audit Adjustment	Unallowable Indirect costs	Total Audit Adjustment
2001-02	\$ 80,733	\$ 40,052	\$ (40,681)	\$ (11,838)	\$ (52,519)
2002-03	115,153	46,695	(68,458)	(10,868)	(79,326)
2003-04	130,614	49,732	(80,882)	(29,350)	(110,232)
2004-05	151,405	56,453	(94,952)	(41,367)	(136,319)
2005-06	165,597	60,940	(104,657)	(36,772)	(141,429)
2006-07	130,448	65,651	(64,797)	(13,353)	(78,150)
2007-08	65,569	65,569	-	-	-
2008-09	70,354	70,354	-	-	-
2009-10	64,516	64,516	-	-	-
2010-11	63,020	63,020	-	-	-
2011-12	68,694	68,694	-	-	-
Total	\$ 1,106,103	\$ 651,676	\$ (454,427)	\$ (143,548)	\$ (597,975)

Incident Reports

For the audit period, the county claimed a total of 11,537 domestic violence related calls for assistance incident reports. During testing, we requested that the county provide copies of the monthly reports that had been submitted to the DOJ and the summary incident report listings,

generated by the county's records management system, for domestic violence related calls for assistance. The county provided copies of the monthly reports to the DOJ and the summary incident report listings for FY 2007-08 through FY 2011-12, and for part of FY 2006-07. We analyzed the information and found that the monthly reports to the DOJ and the summary incident report listings supported the number of domestic violence incident reports that the county claimed for FY 2007-08 through FY 2011-12. As a result, we determined that it is reasonable to allow the total number of domestic violence incident reports claimed for FY 2007-08 through FY 2011-12.

For FY 2001-02 through FY 2005-06, and for part of FY 2006-07, the county was unable to provide the monthly reports to the DOJ or the summary incident report listings generated by the county's records management system. County staff members stated that the records for these fiscal years were no longer accessible. As a result, we were unable to determine the number of domestic violence related calls for assistance reported to the DOJ. Instead of disallowing all costs for these fiscal years, we calculated an average incident report count based on the allowable number of incident reports determined for FY 2007-08 through FY 2011-12. We applied the average incident report count, totaling 589, to FY 2001-02 through FY 2006-07.

The following table summarizes the claimed, allowable, and overstated number of written incident reports for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2001-02	1,195	589	(606)
2002-03	1,462	589	(873)
2003-04	1,557	589	(968)
2004-05	1,590	589	(1,001)
2005-06	1,611	589	(1,022)
2006-07	1,178	589	(589)
2007-08	606	606	-
2008-09	655	655	-
2009-10	577	577	-
2010-11	540	540	-
2011-12	566	566	-
Total	11,537	6,478	(5,059)

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. . . .

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.D, “Domestic Violence Related Calls for Assistance,” of the parameters and guidelines states, in part:

The following activity, performed by city, county, and city and county law enforcement agencies, is eligible for reimbursement:

1. Support all domestic-violence related calls for assistance with a written incident report.
2. Review and edit the report.

Reimbursement is **not** required to interview parties, complete a booking sheet or restraining order, transport the victim to the hospital, book the perpetrator, or other related activities to enforce a crime and assist the victim.

In addition, reimbursement is **not** required to include the information in the incident report required by Penal Code section 13730 (c)(1)(2), based on the Commission decision denying reimbursement for that activity in *Domestic Violence Training and Incident Reporting* (CSM-96-362-01). Reimbursement for including the information in the incident report required by Penal Code section 13730 (c)(3) is not provided in these parameters and guidelines and may not be claimed under this program, but is addressed in *Domestic Violence Incident Reports II* (02-TC-18).

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

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

Recommendation

The Crime Statistics Reports for the Department of Justice Program was suspended in the FY 2012-13 through FY 2023-24 Budget Acts. If the program becomes active again, we recommend that the county:

- Follow the program’s parameters and guidelines and the SCO’s *Mandated Cost Manual* when claiming reimbursement for mandated costs; and
- Claim costs based on the number of domestic violence related calls for assistance that are supported with a written report

County’s Response

The county did not agree or disagree with the audit finding.

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



**ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK**

AUDITOR-CONTROLLER/CLERK-RECORDER

April 22, 2024

SENT VIA EMAIL TO @lkurokawa@sco.ca.gov

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

SUBJECT: Audit Response – Alameda County Crime Statistics Reports for the Department of Justice Program for the period of July 1, 2001, through June 30, 2012.

Alameda County (the County) is in receipt of the draft Audit Report – Crime Statistics Report for the Department of Justice Program.

FINDING: “The county claimed \$1,485,580 for costs of the mandated program. Our audit found that \$887,605 is allowable; and \$597,975 is unallowable because the county overstated salaries, benefits, and related indirect costs. The State made no payments to the county. The State will pay \$887,605, contingent upon available appropriations.”

RESPONSE: The County acknowledges the approved reimbursement of \$887,605. It is important to clarify that the issue was not a direct overstatement of salaries, benefits, and associated indirect costs. Rather, the finding stemmed from the inability to validate source documentation for audited claims spanning the full audit period of July 1, 2001, through June 30, 2012.

In 2007, the Alameda County Sheriff's Office (ACSO) transitioned to a new information management system. Unfortunately, documentation supporting claims before 2007 could not be provided within the audit's timeframe, nor could it be extracted from the new system in a suitable format. Consequently, the State auditor and ACSO agreed to utilize the average salary, benefits, and indirect costs from 2007 to 2012 claims for all audited claims, leading to the audit finding.

No corrective action will be taken. ACSO will continue adhering to the parameters and guidelines of the State Controller's Office Mandated Cost Manual when seeking reimbursement for mandated costs.

Office of the Auditor-Controller
1221 Oak St., Suite 249
Oakland, CA 94612
Tel: (510) 272-6565
Fax: (510) 272-6502

Central Collections Division
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 208-9900
Fax: (510) 208-9932

Clerk-Recorder's Office, Oakland
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 272-6362
Fax: (510) 208-9858

Clerk-Recorder's Office, Tri-Valley
7600 Dublin Blvd.
Dublin, CA 94568
Tel: (510) 272-6362
Fax: (510) 208-9858



ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK
AUDITOR-CONTROLLER/CLERK-RECORDER

Please contact me at melissa.wilk@acgov.org or the ACSO Financial Services Director, Simone Murphy, at smurphy@acgov.org with questions.

Respectfully submitted, -

Melissa Wilk
Auditor-Controller/Clerk-Recorder

Office of the Auditor-Controller
1221 Oak St., Suite 249
Oakland, CA 94612
Tel: (510) 272-6565
Fax: (510) 272-6502

Central Collections Division
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 208-9900
Fax: (510) 208-9932

Clerk-Recorder's Office, Oakland
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 272-6362
Fax: (510) 208-9858

Clerk-Recorder's Office, Tri-Valley
7600 Dublin Blvd.
Dublin, CA 94568
Tel: (510) 272-6362
Fax: (510) 208-9858

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

www.sco.ca.gov