

SAN BERNARDINO COUNTY

Audit Report

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS PROGRAM

Chapter 246, Statutes of 1995

July 1, 2018, through June 30, 2021



MALIA M. COHEN
California State Controller

September 2024



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

September 30, 2024

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable Ensen Mason, CPA, CFA,
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County
268 West Hospitality Lane, 4th Floor
San Bernardino, CA 92415

Dear Mr. Mason:

The State Controller's Office audited the costs claimed by San Bernardino County (the county) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2018, through June 30, 2021.

The county claimed \$287,090 for costs of the mandated program. Our audit found that \$126,224 is allowable and \$160,866 is unallowable. The costs are unallowable because the county overstated salary and benefit costs, and related indirect costs. The State paid the county \$286,025.

Following issuance of this 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

KAT/rs

Mr. Ensen Mason
September 30, 2024
Page 2 of 2

Copy: Shay Younger, Management Services Manager
Auditor-Controller/Treasurer/Tax Controller's Office
San Bernardino County
Jai Prasad, CPA, Senior Supervising Accountant
Auditor-Controller/Treasurer/Tax Controller's Office
San Bernardino County
The Honorable Dawn Rowe, Chair
San Bernardino County Board of Supervisors
Kelly Welty, Chief Deputy Director
Bureau of Administration
San Bernardino County Sheriff's Department
Carolina Mendoza, Financial Manager
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Bernardino County (the county) for the legislatively mandated Domestic Violence Arrest Policies and Standards Program for the period of July 1, 2018, through June 30, 2021.

The county claimed \$287,090 for costs of the mandated program. Our audit found that \$126,224 is allowable and \$160,866 is unallowable. The costs are unallowable because the county overstated salary and benefit costs, and related indirect costs. The State paid the county \$286,025.

Background

Penal Code (PC) section 13701(b) (added by Chapter 246, Statutes of 1995), 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 (Commission) 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 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 law for payment.

Objective, Scope, and Methodology

The objective of our audit was to determine whether claimed costs represent increased costs resulting from the legislatively mandated Domestic Violence Arrest Policies and Standards Program. Specifically, we conducted this audit to determine whether costs claimed 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, 2018, through June 30, 2021.

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 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 members to determine what information was obtained, who obtained it, and how it was used.
- We assessed the reliability of the data (payroll and expenditure records) generated by the county's information management system and record management system (RMS) by interviewing county staff members and examining supporting documentation. We determined that the data was sufficiently reliable to address the audit objective.
- We verified whether the county used the standard time allowance and applied it properly. We found that the county used a non-rounded standard time allowance that exceeded (0.48 hours) which is unallowable; see Finding 1.
- We reviewed and analyzed the domestic violence incident report listings generated by the county's RMS to determine the total eligible number of incidents for the audit period. We found that the county claimed incidents for both contract cities and unincorporated areas of the county. The county received fees for law enforcement services from its contract cities but did not report offsetting reimbursements for the contract city incidents in its mandated cost claims. We determined that the contract city incidents are ineligible for reimbursement, because the county had already been compensated by contract fees. We recalculated the costs based on the allowable number of incidents for the audit period. Therefore, we found that the county overstated claimed costs because it did not offset costs that were funded by other sources; see Finding 1.
- We used simple random sampling to select the following statistical samples from the audited population of incident reports:
 - We sampled 125 of 751 incident reports for fiscal year (FY) 2018-19.
 - We sampled 121 of 613 incident reports for FY 2019-20.
 - We sampled 121 of 628 incident reports for FY 2020-21.
- 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. We identified the following errors:

- Of the 125 sampled incident reports for FY 2018-19, three were partially reimbursable and 22 were non-mandate-related.
- Of the 121 sampled incident reports for FY 2019-20, 29 were non-mandate-related.
- Of the 121 sampled incident reports for FY 2020-21, 16 were non-mandate-related.

Errors found were projected to the intended (total) population; see Finding 2.

- We recalculated the allowable costs using the audited incident report counts.
- We interviewed county 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 calculations for the claimed employee classification to supporting information in the county's payroll system.
- We verified that the indirect costs that were claimed for each fiscal year in the audit period were for common or joint purposes, and that the indirect cost rates were properly supported and applied.

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 found that the county claimed costs that are ineligible, unsupported, and were funded by other sources, as quantified in the Schedule and described in the Findings and Recommendations section.

For the audit period, the county claimed \$287,090 for costs of the legislatively mandated Domestic Violence Arrest Policies and Standards Program. Our audit found that \$126,224 is allowable and \$160,866 is unallowable. The State paid the county \$286,025.

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 July 9, 2024. The county’s representative responded by letter dated July 22, 2024. The county did not agree or disagree with the audit findings, but did agree to implement the recommended corrective actions. 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

September 30, 2024

Schedule—
Summary of Program Costs
July 1, 2018, through June 30, 2021

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2018, through June 30, 2019</u>				
Direct costs:				
Salaries and benefits	\$ 65,309	\$ 30,506	\$ (34,803)	Findings 1, 2
Indirect costs	34,692	16,205	(18,487)	Findings 1, 2
Total direct and indirect costs	100,001	46,711	(53,290)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 100,001</u>	46,711	<u>\$ (53,290)</u>	
Less amount paid by the State ³		(100,001)		
Amount paid in excess of allowable costs claimed		<u>\$ (53,290)</u>		
<u>July 1, 2019, through June 30, 2020</u>				
Direct costs:				
Salaries and benefits	\$ 56,068	\$ 24,113	\$ (31,955)	Findings 1, 2
Indirect costs	30,053	12,926	(17,127)	Findings 1, 2
Total direct and indirect costs	86,121	37,039	(49,082)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 86,121</u>	37,039	<u>\$ (49,082)</u>	
Less amount paid by the State ³		(86,121)		
Amount paid in excess of allowable costs claimed		<u>\$ (49,082)</u>		
<u>July 1, 2020, through, June 30, 2021</u>				
Direct costs:				
Salaries and benefits	\$ 68,430	\$ 28,786	\$ (39,644)	Findings 1, 2
Indirect costs	32,538	13,688	(18,850)	Findings 1, 2
Total direct and indirect costs	100,968	42,474	(58,494)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 100,968</u>	42,474	<u>\$ (58,494)</u>	
Less amount paid by the State ³		(99,903)		
Amount paid in excess of allowable costs claimed		<u>\$ (57,429)</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 2018, through June 30, 2021</u>				
Direct costs:				
Salaries and benefits	\$ 189,807	\$ 83,405	\$ (106,402)	Findings 1, 2
Indirect costs	97,283	42,819	(54,464)	Findings 1, 2
Total direct and indirect costs	287,090	126,224	(160,866)	
Less offsetting revenues and reimbursements ²	-	-	-	
Total program costs	<u>\$ 287,090</u>	126,224	<u>\$ (160,866)</u>	
Less amount paid by the State ³		(286,025)		
Amount paid in excess of allowable costs claimed		<u>\$ (159,801)</u>		

¹ See the Findings and Recommendations section.

² The offsets relating to the contract city incidents have been accounted for in the direct and indirect cost audit adjustments.

³ Payment amount current as of July 24, 2024.

Findings and Recommendations

FINDING 1— Overstated costs

The county claimed \$189,807 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 overstated salaries and benefits by \$86,529. The related indirect costs total \$44,144, for a total finding of \$130,673.

For the audit period, the county calculated and used a non-rounded standard time allowance of 0.4833333 hours (29 minutes divided by 60 minutes). The county multiplied 0.4833333 hours by the number of domestic violence incident reports identified on the summary incident report listings generated by the county’s RMS, then multiplied the results by a productive hourly rate to determine the total costs claimed for the audit period.

The SCO’s *Mandated Cost Manual* specifically identifies the standard time allowed of 29 minutes, which equates to 0.48 hours and is included in the claim summary instructions on FORM 1. The manual also includes a pre-formatted FORM 1 that includes a pre-filled standard time allowance of 0.48 hours. In addition, the program’s parameters and guidelines includes the standard time allowed of 0.48 hours under section IV, subsection E, “Uniform Cost Allowance.” Therefore, the costs claimed in excess of the standard time allowance of 0.48 hours are unallowable. The county overstated the standard time allowance 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 standard time allowance:

	Fiscal Year			Total
	2018-19	2019-20	2020-21	
Allowable standard time allowance (hours)	0.48	0.48	0.48	
Less claimed standard time allowance (hours)	- 0.4833333	- 0.4833333	- 0.4833333	
Overstated standard time allowance (hours)	(0.0033333)	(0.0033333)	(0.0033333)	
Claimed number of domestic violence incident reports	1,298	1,062	1,265	
Claimed productive hourly rate (salaries and benefits)	× \$104.10	× \$109.23	× \$111.92	
Overstated salaries and benefits [A]	(450)	(387)	(472)	(1,309)
Claimed indirect cost rate [B]	× 53.12%	× 53.60%	× 47.55%	
Related indirect costs [C] = [A x B]	(239)	(207)	(224)	(670)
Audit adjustment [D] = [A + C]	\$ (689)	\$ (594)	\$ (696)	\$ (1,979)

Background

The San Bernardino County Sheriff’s Department is responsible for providing law enforcement services to the unincorporated areas of the county. The San Bernardino County Sheriff’s Department also contracts with cities that are within the county’s boundaries and do not have a police force to provide law enforcement services for a fee. The county identifies these cities as “contract cities.”

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 reimbursable 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 had already been compensated by contract fees. The county did not report offsetting reimbursements for the contract city incidents in its mandated cost claims. Therefore, we found that the county overstated 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 3,625 domestic violence incident reports (1,298 for FY 2018-19, 1,062 for FY 2019-20, and 1,265 for FY 2020-21). As previously stated, during testing, we found that the county had claimed the total number of incident reports for both unincorporated areas of the county and for contract cities. 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 overstated the number of domestic violence incident reports as a result of claiming incident reports for both contract cities and for unincorporated areas of the county. The county overstated 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:

	Fiscal Year			Total
	2018-19	2019-20	2020-21	
Number of domestic violence incident reports per RMS	751	613	628	
Less number of domestic violence incident reports claimed	<u>(1,298)</u>	<u>(1,062)</u>	<u>(1,265)</u>	
Overstated number of domestic violence incident reports	(547)	(449)	(637)	
Standard time allowance (hours)	× <u>0.48</u>	× <u>0.48</u>	× <u>0.48</u>	
Overstated hours	(263)	(216)	(306)	
Claimed productive hourly rate (salaries and benefits)	× <u>\$ 104.10</u>	× <u>\$ 109.23</u>	× <u>\$ 111.92</u>	
Overstated salaries and benefits [A]	(27,378)	(23,594)	(34,248)	(85,220)
Claimed indirect cost rate [B]	× <u>53.12%</u>	× <u>53.60%</u>	× <u>47.55%</u>	
Related indirect costs [C] = [A x B]	<u>(14,543)</u>	<u>(12,646)</u>	<u>(16,285)</u>	<u>(43,474)</u>
Audit adjustment [D] = [A + C]	<u>\$ (41,921)</u>	<u>\$ (36,240)</u>	<u>\$ (50,533)</u>	<u>\$ (128,694)</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. . . .

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).

Section VII, “Offsetting Savings and Other Reimbursement,” of the parameters and guidelines states:

Any offsetting savings the claimant experiences as a direct result of the subject mandate must be deducted from the costs claimed. Reimbursement for this mandate received from any source, including but not limited to, service fees collected; funds from the federal Violent Crime Control and Law Enforcement Act, Community Oriented Policing, Family or Domestic Violence Prevention, or any other federal funds; and any other state funds shall be identified and deducted from this claim.

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;
- Ensure that claimed costs include only eligible costs, and that costs are based on the standard time allowed of 0.48 hours; and
- Claim costs based on the number of domestic violence incident reports that its RMS supports.

County’s Response

The county acknowledged the audit finding and stated that it intends to implement the recommended corrective actions.

**FINDING 2—
Non-reimbursable
costs**

The county claimed non-reimbursable salaries and benefits totaling \$19,873. The related indirect costs total \$10,320, for a total finding of \$30,193.

As noted in Finding 1, the county overstated 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:

	Fiscal Year		
	2018-19	2019-20	2020-21
Documented number of domestic violence incident reports (audited population)	751	613	628
Standard time allowance (hours)	0.48	0.48	0.48
Total hours attributable to documented incident reports (audited population)	<u>360</u>	<u>294</u>	<u>301</u>

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 productive hourly rate, 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% confidence level, a precision rate of ±8%, and an expected error rate of 50%. 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 367 incident reports (125 for FY 2018-19, 121 for FY 2019-20, and 121 for FY 2020-21). We reviewed the sample incident reports to determine whether the county had performed the required mandated program activities.

We documented the results of our review of the incident reports sampled.

- 297 incident reports were fully reimbursable under the mandated program. These reports are reimbursable at 29 minutes (0.48 hours) per report.
- Three 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 program's parameters and guidelines.
- 67 incident reports were not reimbursable because they were ineligible for reimbursement or were non-mandate-related. Ineligible incidents were duplicated incidents and those that occurred outside the audit period. Non-mandate-related incidents were those that did not meet the definition of domestic violence as provided in PC section 13700; or those 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:

	Fiscal Year			Total
	2018-19	2019-20	2020-21	
Allowable incident reports	100	92	105	297
Partially reimbursable incident reports (only one party interviewed)	3	-	-	3
Non-mandate-related incident reports	22	29	16	67
Total reports sampled	125	121	121	367

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

	Fiscal Year			Total
	2018-19	2019-20	2020-21	
Allowable incident reports	100	92	105	297
Standard time allowance (hours)	× 0.48	× 0.48	× 0.48	
Subtotal [A]	48	44	50	
Partially reimbursable incident reports (only one party interviewed)	3	-	-	3
Allowable standard time allowance (hours)	× 0.34	× 0.34	× 0.34	
Subtotal [B]	1	-	-	
Total reimbursable hours for sampled reports [C]= [A + B]	49	44	50	
Statistical sample size	÷ 125	÷ 121	÷ 121	
Reimbursable hours per report	0.39	0.36	0.41	
Documented number of domestic violence incident reports (audited population)	× 751	× 613	× 628	
Total reimbursable hours	293	221	257	
Less hours per documented number of domestic violence incident reports (audited population)	(360)	(294)	(301)	
Total unallowable hours	(67)	(73)	(44)	

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

	Fiscal Year			Total
	2018-19	2019-20	2020-21	
Unallowable hours	(67)	(73)	(44)	
Claimed average productive hourly rate (salaries and benefits)	× \$ 104.10	× \$ 109.23	× \$ 111.92	
Total unallowable salaries and benefits [D]	(6,975)	(7,974)	(4,924)	(19,873)
Claimed indirect cost rate	× 53.12%	× 53.60%	× 47.55%	
Related indirect costs [E]	(3,705)	(4,274)	(2,341)	(10,320)
Audit adjustment [F] = [D + E]	\$ (10,680)	\$ (12,248)	\$ (7,265)	\$ (30,193)

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

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

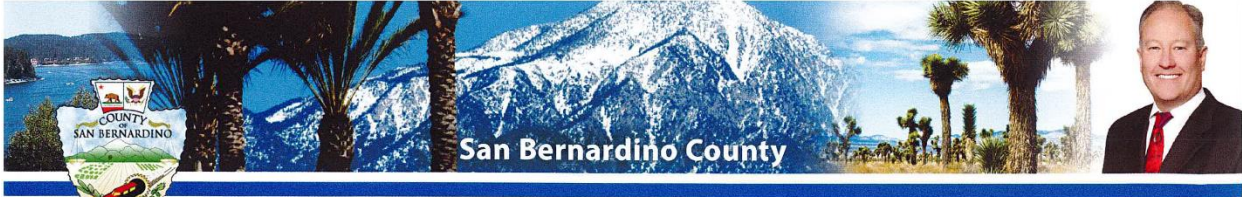
We recommend that the county:

- 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 supports;
- 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

The county acknowledged the audit finding and stated that it intends to implement the recommended corrective actions.

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



San Bernardino County

Auditor–Controller/Treasurer/Tax Collector

Ensen Mason CPA, CFA

Auditor–Controller/Treasurer/Tax Collector

John Johnson

Assistant Auditor–Controller/Treasurer/Tax Collector

Diana Atkeson

Assistant Auditor–Controller/Treasurer/Tax Collector

July 22, 2024

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

RE: Response to Draft Audit Report
Domestic Violence Arrest Policies and Standards Program
Audit period: July 1, 2018, through June 30, 2021

Dear Ms. Kurokawa:

Thank you for allowing San Bernardino County (County) to review and respond to the State Controller's Office (SCO) draft audit report for the *Domestic Violence Arrest Policies and Standards Program* dated July 9, 2024.

The County has no additional comments regarding audit findings and will implement the SCO-recommended corrective actions in the reimbursement claims of the future mandated programs.

If you have any questions, please contact Jai Prasad, Senior Supervising Accountant, at (909) 382-7026 or email jai.prasad@sbcountryatc.gov.

Sincerely,

Ensen Mason, CPA, CFA
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: *Vanessa Doyle*
Vanessa Doyle
Chief Deputy Controller

VJD:SSY:JP:adp

**State Controller's Office
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