



BETTY T. YEE
California State Controller

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July 03, 2015
*Commission on
State Mandates*

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July 3, 2015

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Incorrect Reduction Claim (IRC)
Domestic Violence Treatment Services, 07-9628101-I-01
Statutes of 1992, Chapter 183
Fiscal Years: 1998-1999, 1999-2000, 2000-2001
Santa Clara County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim L. Spano".

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JLP/as

15820

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
SANTA CLARA COUNTY**

Domestic Violence Treatment Services

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Note: References to Exhibits relate to the county's IRC filed on August 15, 2007, as follows:

- Exhibit A – PDF page 21
- Exhibit B – PDF page 51
- Exhibit C – PDF page 66
- Exhibit D – PDF page 74
- Exhibit E – PDF page 88

- Exhibit F – PDF page 109
- Exhibit G – PDF page 139
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Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 Division of Audits

3 3301 C Street, Suite 725

4 Sacramento, CA 95816

5 Telephone No.: (916) 324-8907

6 **BEFORE THE**

7 **COMMISSION ON STATE MANDATES**

8 **STATE OF CALIFORNIA**

9
10 **INCORRECT REDUCTION CLAIM (IRC) ON:**

No.: IRC 07-9628101-I-01

11 *Domestic Violence Treatment Services Program*

12 Chapter 183, Statutes of 1992

AFFIDAVIT OF BUREAU CHIEF

13 **SANTA CLARA COUNTY,**
14 **Claimant**

15
16
17 I, Jim L. Spano, make the following declarations:

- 18 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18
19 years.
- 20 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
21 Before that, I was employed as an audit manager for two years and three months.
- 22 3) I am a California Certified Public Accountant.
- 23 4) I reviewed the work performed by the SCO auditor.
- 24 5) Any attached copies of records are true copies of records, as provided by Santa Clara
25 county, or retained at our place of business.

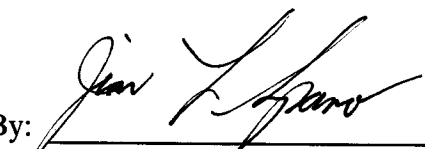
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- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) An audit of the claims for fiscal year (FY) 1998-1999, FY 1999-2000, and FY 2000-2001 commenced on July 23, 2002 (start letter date), and was completed on February 26, 2004 (final report issue date). The final report was subsequently revised on October 30, 2009.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: July 3, 2015

OFFICE OF THE STATE CONTROLLER

By: 

Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
SANTA CLARA COUNTY**

**For Fiscal Year (FY) 1998-99, FY 1999-2000, and FY 2000-01
Domestic Violence Treatment Services Program
Chapter 183, Statutes of 1992**

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Santa Clara County submitted on August 15, 2007. The SCO audited the county's claims for costs of the legislatively mandated Domestic Violence Treatment Services (Authorization and Case Management) Program for the period of July 1, 1998, through June 30, 2001. The SCO issued its initial final report on February 26, 2004 (**Exhibit A**), and revised it on October 30, 2009 (**Tab 5**).

The county submitted reimbursement claims totaling \$2,027,291—\$698,015 for fiscal year (FY) 1998-99 (**Exhibit E**), \$795,965 for FY 1999-2000 (**Exhibit F**), and \$533,311 for FY 2000-01 (**Exhibit G**). Subsequently, the SCO audited these claims and on February 26, 2004, found that \$1,278,616 is allowable and \$748,675 is unallowable. The county claimed costs that were unsupported and ineligible.

The following table summarizes the initial audit results:

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 1998, through June 30, 1999</u>			
Salaries	\$ 266,062	\$ 186,716	\$ (79,346)
Benefits	83,524	58,610	(24,914)
Total direct costs	349,586	245,326	(104,260)
Indirect costs	348,429	239,656	(108,773)
Subtotal	698,015	484,982	(213,033)
Less other reimbursements	—	(2,250)	(2,250)
Total program costs	<u>\$ 698,015</u>	482,732	<u>\$ (215,283)</u>
Less amount paid by the State ¹		(482,732)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Salaries	\$ 329,603	\$ 186,852	\$ (142,751)
Benefits	71,246	41,257	(29,989)
Total direct costs	400,849	228,109	(172,740)
Indirect costs	398,858	190,850	(208,008)
Subtotal	799,707	418,959	(380,748)
Less other reimbursements	(3,000)	(3,000)	—
Total program costs	796,707	415,959	(380,748)
Less late filing penalty	(742)	(742)	—
Total program costs	<u>\$ 795,965</u>	415,217	<u>\$ (380,748)</u>
Less amount paid by the State ¹		(415,217)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2000 through June 30, 2001</u>			
Salaries	\$ 225,786	\$ 161,649	\$ (64,137)
Benefits	50,155	35,902	(14,253)
Total direct costs	275,941	197,551	(78,390)
Indirect costs	260,120	185,866	(74,254)
Subtotal	536,061	383,417	(152,644)
Less other reimbursements	(2,750)	(2,750)	—
Total program costs	<u>\$ 533,311</u>	380,667	<u>\$ (152,644)</u>
Less amount paid by the State ¹		(380,667)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>Summary: July 1, 1998, through June 30, 2001</u>			
Salaries	\$ 821,451	\$ 535,217	\$ (286,234)
Benefits	204,925	135,769	(69,156)
Total direct costs	1,026,376	670,986	(355,390)
Indirect costs	1,007,407	616,372	(391,035)
Subtotal	2,033,783	1,287,358	(746,425)
Less other reimbursements	(5,750)	(8,000)	(2,250)
Total program costs	2,028,033	1,279,358	(748,675)
Late filing penalty	(742)	(742)	—
Total program costs	<u>\$ 2,027,291</u>	1,278,616	<u>\$ (748,675)</u>
Less amount paid by the State ¹		(1,278,616)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	

The SCO issued a revised final audit report on October 30, 2009 (Tab 5). The SCO's revised final audit report shows an increased in allowable costs of \$100,881 as a result of documentation the county submitted with its IRC. The changes to the audit findings are discussed in the SCO's response to individual items contested by the county. The revised final report shows that of the \$2,027,291 in claimed costs, \$1,379,497 is allowable and \$647,794 is unallowable.

The following table summarizes the revised audit results:

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 1998, through June 30, 1999</u>			
Salaries	\$ 266,062	\$ 197,037	\$ (69,025)
Benefits	83,524	61,850	(21,674)
Total direct costs	349,586	258,887	(90,699)
Indirect costs	348,429	252,907	(95,522)
Subtotal	698,015	511,794	(186,221)
Less other reimbursements	—	(2,250)	(2,250)
Total program costs	<u>\$ 698,015</u>	<u>509,544</u>	<u>\$ (188,471)</u>
Less amount paid by the State ¹		<u>(509,544)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Salaries	\$ 329,603	\$ 203,573	\$ (126,030)
Benefits	71,246	44,950	(26,296)
Total direct costs	400,849	248,523	(152,326)
Indirect costs	398,858	207,915	(190,943)
Subtotal	799,707	456,438	(343,269)
Less other reimbursements	(3,000)	(3,000)	—
Total program costs	796,707	453,438	(343,269)
Less late filing penalty	(742)	(742)	—
Total program costs	<u>\$ 795,965</u>	<u>452,696</u>	<u>\$ (343,269)</u>
Less amount paid by the State ¹		<u>(452,696)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>July 1, 2000 through June 30, 2001</u>			
Salaries	\$ 225,786	\$ 177,071	\$ (48,715)
Benefits	50,155	39,327	(10,828)
Total direct costs	275,941	216,398	(59,543)
Indirect costs	260,120	203,609	(56,511)
Subtotal	536,061	420,007	(116,054)
Less other reimbursements	(2,750)	(2,750)	—
Total program costs	<u>\$ 533,311</u>	<u>417,257</u>	<u>\$ (116,054)</u>
Less amount paid by the State ¹		<u>(417,257)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>Summary: July 1, 1998, through June 30, 2001</u>			
Salaries	\$ 821,451	\$ 577,681	\$ (243,770)
Benefits	204,925	146,127	(58,798)
Total direct costs	1,026,376	723,808	(302,568)
Indirect costs	1,007,407	664,431	(342,976)
Subtotal	2,033,783	1,388,239	(645,544)
Less other reimbursements	(5,750)	(8,000)	(2,250)
Total program costs	2,028,033	1,380,239	(647,794)
Late filing penalty	(742)	(742)	—
Total program costs	<u>\$ 2,027,291</u>	1,379,497	<u>\$ (647,794)</u>
Less amount paid by the State ¹		<u>(1,379,497)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	

¹ Payment information current as of June 18, 2015.

The county's IRC contests the audit adjustments totaling \$598,847 of the total \$748,675 reported in the initial final audit report. The county believes that it claimed costs that are eligible and supported. As noted above, the SCO revised the audit adjustment based on documentation provided in the IRC and reduced the unallowable costs by \$100,881, from \$748,675 to \$647,794.

The county's IRC does not contest two sub-findings in Finding 1 that pertain to victim notification: (1) the number of letters sent to notify victims regarding the requirement for defendant's participation in a batterer's program for FY 1998-99 and FY 1999-2000 resulting in unsupported direct costs for the audit period of \$10,886 and related indirect costs of \$10,844; and (2) preparation of letters sent to victims for notification of violation of parole, scheduled hearings, and status changes in cases resulting in ineligible direct costs for the audit period of \$61,496 and related indirect costs of \$60,286. The county's IRC also does not contest Finding 2, overstated indirect costs of \$4,066 out of \$41,345 for the audit period and Finding 3, unreported reimbursements of \$2,250 for FY 1998-99.

I. DOMESTIC VIOLENCE TREATMENT SERVICES PROGRAM CRITERIA

Parameters and Guidelines – November 30, 1998

On November 30, 1998, the Commission on State Mandates (Commission) adopted parameters and guidelines Chapter 183, Statutes of 1992, Chapter 184, Statutes 1992, Chapter 28X, Statutes of 1994, Chapter 641, Statutes 1995 (**Exhibit C**). These parameters and guidelines are applicable to the county's FY 1998-99, FY 1999-2000, and FY 2000-01 claims.

SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The September 2001 general claiming instructions, section 7, subdivision A (**Tab 3**), provide instructions for calculating productive hourly rates. The September 2001 claiming instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the county filed its FY 1998-99, FY 1999-2000, and FY 2000-01 mandated cost claims. The SCO issued Domestic Violence Treatment Services Program claiming instructions in February 1999.

II. THE COUNTY OVERCLAIMED SALARIES AND BENEFITS

Issue

The county's IRC contests Finding 1 in the SCO's final audit report issued February 26, 2004. The SCO concluded that the county overstated employee productive hourly wage rates for probation officers and claimed costs that were unsupported or ineligible. The unallowable salaries and benefits total \$355,390 and the related indirect cost total \$349,690. The county believes that it correctly calculated its countywide average annual productive hours and claimed supported and eligible costs.

SCO's Analysis – Hourly Productive Rate:

FY 1998-99 and FY 1999-2000 Related to Probation Officer

The county incorrectly calculated countywide average annual productive hours because it deducted hours applicable to authorized employee break time, classification-specific training, classification-specific staff meetings, and sick leave earned in excess of sick leave taken.

- The county deducted hours applicable to break time based on authorized break time rather than actual break time taken. Furthermore, the county's accounting system did not accurately account for break time taken, did not adjust for employees who worked less than 8-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities.
- The county deducted training hours that benefited two specific classifications rather than general training benefiting all departmental employees. As discussed in the SCO comment section, we believe that even general training should not be reimbursable.
- The county deducted staff meeting hours specific to one classification rather than meetings attended by all departmental employees. As discussed in the SCO comment section, we believe that even general meeting hours should not be reimbursable.
- The county deducted sick leave earned in excess of sick leave taken.

FY 2000-01 Related to Probation Officer

The county incorrectly calculated countywide average annual productive hours because it deducted hours applicable to authorized employee break time, required training, and classification-specific training.

- The county deducted hours applicable to break time based on authorized break time rather than actual break time taken. Furthermore, the county's accounting system did not accurately account for break time taken, did not adjust for employees who worked less than 8-hour days or who worked alternate work schedules, and did not adjust for break time directly charged to program activities.
- The county deducted training time based on hours required by employees' bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended. In addition, the deducted training hours benefited specific departments' employee classifications rather than benefiting all departments. Furthermore, the county did not adjust for training time directly charged to program activities. As noted above, we believe that even general training should not be reimbursable.

County's Response

A. AUDIT FINDING NUMBER ONE REGARDING COUNTY'S PRODUCTIVE HOURLY RATE CALCULATIONS IS INCORRECT

Audit Finding 1 states that the County over-claimed salaries, benefits, and related indirect costs in the amount of \$705,080. This finding was based upon the County's computation of its productive hourly rates for probation officers. The computation was proper and the County requests this Commission reverse Audit Finding 1 to allow for the recovery of costs incurred for this state-mandated program for the reasons discussed below.

1. The County's Productive Hourly Rate Computation Complies with the SCO-Issued General Claiming Instructions.

The computation of an annual productive hourly rate used by the County removes non-productive time spent on authorized breaks, training, and staff meetings. The resulting total countywide annual productive hours of 1571 is the basis for the annual productive hourly rate used in the County's claim.

In the audit report, the SCO relied upon the Mandated Cost Manual for Local Agencies with regard to the productive hourly rate computation. To support its argument that the County's rate was improper, the SCO cited the following test from the Manual:

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours, or for simplicity
- An annual average rate of 1,800* hours to compute the productive hourly rate

* 1,800 annual productive hours include:

- Paid Holidays
- Vacation earned
- Informal time off
- Jury duty
- Military leave taken

Relying on this section, the SCO argued that the County's figure of 1571 productive hours was incorrect and that a figure of 1800 hours should have been used. However, the SCO omitted relevant portions of the Manual which indicate that the productive hourly rate can be calculated in three different ways.

A full reading of the Manual indicates that using 1800 hours is not the only approved approach. The manual clearly states that the use of countywide average annual productive hours is also an approved method. The County calculated its average annual productive hours in full compliance with the Manual as issued. The County cannot and should not be penalized for availing itself of an approved, though not often used, option.

To date, the SCO has not been able to cite one reference as to why the County's approach is improper.

2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The County submits, on average, 25 to 30 claims annually. As these claims are prepared by up to 20 different staff members, the process could easily fall victim to inconsistency in approaches, accuracy and documentation with respect to calculating a productive hourly rate. Recognizing this threat and wanting to create a more reliable county-wide system, the County embarked on the creation of a verifiable and accurate method of establishing a productive

hourly rate through the computation of average productive hours. As a result, the County's methodology improves its SB90 program claiming accuracy, consistency, and documentation. It also facilitates the State audit process because the methodology for the County's annual productive hours calculation is fully documented and supported.

In creating its average annual productive hours, the County carefully ensured that all non-productive time was removed from the total annual hours. In addition to those items suggested by the SCO above, the County removed time spent in training and on breaks. Such revision from the manner suggested by the SCO ensures greater accuracy. The more accurate the computational factors, the more accurate the result. Indeed, in response to the final audit report, the County made further adjustments solidifying the precision of its productive hours computation.

The SCO's main complaint seems to be that the County used authorized break times and required training times rather than actual times spent on these activities. This argument lacks merit.

State law requires that workers be given two fifteen minute break periods per day. Presumably, County employees take these breaks. The presumption that these breaks are taken is no different from the presumption that paid holidays, which are specifically set forth as properly included in the calculation by the SCO, are also taken. Instead of making this presumption, the SCO would have the County employ clock-in, clock-out system for breaks to ensure that the break times do not actually add up to 23 or 32 minutes daily. Such an expenditure of time and costs is unwarranted in light of the statistically invalid difference that may be found between actual break time and the time required break time.

The same argument applies with even greater force to presumption that County employees will undertake the necessary training required for licensure or certification. Such education is more likely to be pursued because of its impact on the employees' licensure or certification and, ultimately, their ability to be employed in their field of training.

The use of a countywide productive hourly rate is explicitly authorized by the State Controller's claiming instructions. The productive hourly rate used by the County for this claim is fully documented and was accurately calculated by the County Controller's Office. All supporting documents for the calculation for countywide productive hours were provided during the state audit.

Further, as shown in the letter of December 27, 2001 from the County Controller to the State Controller's Office, the State was notified years ago that the County was electing to change its state mandated claiming procedures relating to the calculation productive hourly rate. A true and correct copy of this letter is attached as Exhibit I and is incorporated herein by reference. The County reported that the switch to a countywide methodology for the calculation of average productive hours per position would improve state mandate claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 50 claims were submitted and accepted during 2002 and 2003 using this methodology. Furthermore, the State Controller has accepted the County's use of countywide productive hours for state mandated claims as evidenced by an e-mail from Jim Spano dated February 6, 2004, a true and correct copy of which is attached hereto as Exhibit J and is incorporated herein by reference.

SCO's Comment

As noted in the Summary section of this document, based on additional information submitted by the county in its IRC, we subsequently revised and reissued the final audit report. The unallowable salaries and benefits and related indirect costs decreased by \$104,417, from \$705,080 to \$600,663 (Tab 6). The revisions resulted from reinstating hours previously unallowable. The reinstatement of the costs did not result in any revisions to the productive hourly rate computations.

1. The County's Productive Hourly Rate Computation Complies with the SCO-Issued General Claiming Instructions.

The county states that our final audit report failed to acknowledge the alternative methodologies available to calculate productive hourly wage rates. In the conclusion to its IRC, the county also states that it is being "forced to utilize the standard 1,800 hours." We agree that the SCO's mandated cost manual allows the county to calculate productive hourly wage rates using countywide average annual productive hours. We did not adjust the county's annual productive hours to 1,800 hours; therefore, the county's comments regarding that methodology are not valid.

The county states, "The County cannot and should not be penalized for availing itself of an approved, though not often used, option." The county also states, "The County calculated its average annual productive hourly rates in full compliance with the Manual as issued." The county has not been "penalized" for using an approved methodology. We disagree that the county's calculations fully comply with the claiming instructions and the program's parameters and guidelines. Our audit report explains why the county's calculation is improper.

In addition, the county states that it calculated productive hourly wage rates using 1,571 productive hours during the audit period. The county calculated productive hourly wage rates using 1,515 productive hours for FY 1998-99, 1,515 productive hours for FY 1999-2000, and 1,571.65 productive hours for FY 2001-01. Additionally, the productive hours for FY 1998-99 and FY 1999-2000 that were calculated by the Probation Department were not countywide. Contrary to the county's statement, we did not adjust the county's productive hours to 1,800 hours. We determined that 1690.7 hours for FY 1998-99, 1696.17 hours for FY 1999-2000, and 1692.41 hours for FY 2000-01 were allowable based on county-provided documentation (Tab 7).

2. The County's Computation Results in a More Accurate and Consistent Productive Hourly Rate.

The county's response fails to address the primary audit issues. The county presents an argument that "the SCO would have the County employ a clock-in, clock-out system for breaks." Our audit report includes no such suggestion.

The county deducted authorized break time rather than actual break time taken. It is irrelevant whether the county has correctly presumed that all employees take all authorized break time. The county's accounting system did not consistently limit daily hours reported to 7.5 hours worked or otherwise reflect actual break time taken. In its response to our audit of its Child Abduction and Recovery Program on January 11, 2006 (Tab 4), the county stated "The County has directed all employees to limit the daily reporting of hours work to 7.5 hours when preparing SB 90 claims..."[emphasis added]. This does not constitute consistent break time accounting for all county programs (mandated and non-mandated). In addition, actual mandated program employee time sheets show that employees did not exclude "authorized" break time when reporting hours worked. Furthermore, when calculating the break time deduction for average annual productive hours, the county did not address instances in which employees work less than 8 hours a day and did not address employees who work alternate work schedules. Duplicate reimbursed hours result when employees charge 8 hours daily to program activities, yet the county identifies 0.5 hours daily as nonproductive time in its calculation of countywide average annual productive hours. Samples of county-provided time records supporting 8 hours charged to program activities are attached (Tab 8).

Regarding training hours deducted, the county should not deduct training time either that benefits specific departments or training common to all departments when calculating the countywide productive hours. The county is indirectly claiming reimbursement for ineligible training time by excluding training hours from the county's annual productive hours calculation. Training

specifically related to the mandated program is eligible for reimbursement only if it is specifically identified in the parameters and guidelines as a reimbursable activity. In that case, the mandate-related training should be claimed as a direct cost to the mandated program. The same applies to meeting hours deducted by the county.

The SCO's claiming instructions do not identify training and authorized break time as deductions from total hours for calculating productive hours. The county cannot infer that the SCO accepted its methodology simply because the county notified the SCO of its methodology on December 27, 2001. In addition, the county states that the SCO accepted claims that the county submitted using this methodology in 2002 and 2003. This statement is inaccurate. We audited other county mandated programs and reported this issue in those audit reports. The additional programs audited are: Open Meetings Act, July 1, 1998, through June 30, 2001, report issued February 26, 2004; Sexually Violent Predators, July 1, 1998, through June 30, 2001, report issued July 30, 2004; Absentee Ballots, July 1, 2000, through June 30, 2003, report issued June 30, 2005; and Child Abduction and Recovery, July 1, 1999, through June 30, 2002, report issued March 17, 2006.

Furthermore, the county stated that the SCO accepted the county's methodology in an email from the SCO dated February 6, 2004 (**Exhibit J**). We disagree. While the SCO agreed with the concept of countywide average annual productive hours, the SCO did not concur with the specific methodology presented. The SCO's email states:

The use of countywide productive hours would be acceptable to the State Controller's Office provided all employee classifications are included and productive hours are consistently used for all county programs (mandated and non-mandated).

The SCO's Mandated Cost Manual (claiming instructions), which includes guidelines for preparing mandated cost claims, does not identify the time spent on training and authorized breaks as deductions (excludable components) from total hours when computing productive hours. However, if a county chooses to deduct time for training and authorized breaks in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these two components. The accounting system must also separately identify training time directly charged to program activities. Training time directly charged to program activities may not be deducted when calculating productive hours.

The countywide productive hours used by Santa Clara County were not consistently applied to all mandates for FY 2000-01. Furthermore, countywide productive hours used during the audit period include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by employees' bargaining unit agreement and continuing education requirements for licensure/certification rather than actual training hours taken. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period, and therefore, cannot exclude those hours from productive hours.

SCO's Analysis – Unsupported and Ineligible Costs:

Administration and Regulation of Batterers' Treatment Program Activities

The county estimated five hours per month for each of the 10 officers for FY 1998-99 through FY 1998-99 (600 hours) and 11 officers for FY 1999-2000 (660 hours) for providing resources to victims over the telephone. No documentation was provided to substantiate that the activity was performed and time was spent on such activities. The county disagreed with this finding and submitted time study documentation with its IRC. The SCO reviewed the information and subsequently determined that a 15-minute time standard for each new case was allowable in a revised final audit report issued on October 30, 2009 (**Tab 5**).

The county claimed 26 hours for FY 1998-99 and 30 hours for FY 1999-2000 for its Investigative Unit to perform activities related to this component. The county provided no documentation to substantiate the activities performed and time spent on such activities. Furthermore, the SCO auditor's interviews of investigative officers revealed that the Investigative Unit does not perform this function. The county disagreed with this finding. The finding remains unchanged.

The county claimed 536 hours for FY 1999-2000 and 224 hours for FY 2000-01 for staff training. The county provided course rosters and sign-in sheets to substantiate 232 hours claimed for FY 1999-2000 and 224 hours claimed for FY 2000-01 for training by the Probation Department's Certification Unit. However, Probation Department personnel stated that individuals attending the training did not perform activities relating to administration and regulation of the batterer's treatment program. Furthermore, course rosters appeared to be related to general training required by all probation staff rather than specific types of training identified by the program's parameters and guidelines. The county disagreed with this finding in its IRC. Based on the county's response, the SCO reviewed the course content again, and based on clarifying information, subsequently determined the costs were allowable in a revised final audit report issued on October 30, 2009 (Tab 5).

The county claimed 102 hours for FY 1999-2000 and 66 hours for FY 2000-01 for meeting and conferring with criminal justice agencies. The supporting documentation did not identify who attended such meetings and did not substantiate hours claimed. The county disagreed with this finding and submitted additional documentation with its IRC. The SCO reviewed the documentation and subsequently determined that the hours were allowable in a revised final audit report issued October 30, 2009 (Tab 5).

Victim Notification Activities

For FY 1998-99 and FY 1999-2000, the documentation provided by the county did not support the total number of letters sent to notify victims regarding the requirement for the defendant's participation in a batterer's program, to notify victims regarding available resources, and to inform victims that attendance in any program does not guarantee that an abuser will not be violent. The county did not challenge this finding.

For the entire audit period, the county did not support all of the hours it claimed for officers to make field contact with the victims. The county submitted field contact logs to support these hours; however, the total hours claimed did not reconcile to the hours on the field contact logs. The county disagreed with this finding. The finding remains unchanged.

For the entire audit period, the county claimed time spent on preparation of letters sent to victims for notification of (1) violation of probation and (2) schedule hearings and/or status changes in cases. These activities are not reimbursable under the mandate. The county did not challenge this finding.

For FY 2000-01, the county claimed estimated hours spent talking with victims on the telephone. No documentation was provided to substantiate the activities performed or the time spent on such activities. The county disagreed with this finding and submitted time study documentation with its IRC. The SCO reviewed the documentation and subsequently determined that a 15-minute time standard for every new case was allowable in a revised final audit report issued on October 30, 2009 (Tab 5).

Assessing the Future Probability of the Defendant Committing Murder

The county claimed hours that were not supported because it used a FY 1998-99 time study to support time spent performing the mandate activity during FY 1999-2000. The county did not perform a time study during FY 1999-2000. The county did perform a time study for FY 2000-01. The time study results showed that the amount of time spent on this activity had consistently declined from one time study to the next. The county stated that such reduction was due to the learning curve and efficiency of

probation officers performing mandate-related activities. The SCO recalculated the costs for FY 1999-2000 using the average of the FY 1998-99 and FY 2000-01 time study results (Tab 9). The county disagreed with this finding in its IRC. The finding remains unchanged.

County's Response

B. AUDIT FINDING NUMBER ONE REGARDING A LACK OF SUBSTANTIATING RECORDS IS INCORRECT

1. The Victim Telephone Contacts Time Was Fully Supported by a Valid Time Study.

The audit report alleges that the time claimed of 5 hours per month, per officer for providing resources to victims via telephone was unsubstantiated. This allegation is erroneous

The county provided a time study of this activity performed in June 2003 which demonstrated that this activity took an average of 15 minutes per case. A true and correct copy of this time study is attached hereto as Exhibit K and is incorporated herein by reference. Extrapolated over the number of cases, this time study average supported the claimed time amounts. As this activity has not changed appreciably over time, the June 2003 time study is a reliable indicator of the time spent in prior years on the same activity.

The SCO failed to recognize that the time study substantiated the County's claims, and consequently, wrongfully disallowed the entire amount claimed for this activity.

2. The Time Claimed by the Investigative Unit was Proper.

The audit report alleges that the time spent by the Investigative Unit offers in administrative activities was improperly claimed, because, through interviews, the SCO became aware that the Investigative Unit does not perform such activities. What the SCO failed to understand and account for is the fact that employees differ in how they characterize their activities. For example, one employee may characterize a task an administrative activity, and another employee may characterize the same task as an on-site evaluation. The difficulty involved with the breaking down of a program into its component activities and classifying those into groups should be apparent to the SCO. All paperwork necessary to substantiate claims is open to human error through interpretation. In this instance, the understanding of the probation officers was that on-site evaluation was an administrative function. Regardless of how the activity may have characterized, the activity is reimbursable and, therefore, the County properly included in its claim. The amount should not have disallowed by the SCO.

3. The Training Costs Were Properly Claimed and Supported.

The audit report initially alleged that there was nothing to support the link between the training costs and the mandated activities. The County provided the SCO with attendance rosters and copies of the training outline. The SCO then revised its finding to allege that no nexus was established between the employees who attended meetings and their involvement in the Domestic Violence program. However, as explained in the declaration of Rita Loncarich, the County only included in its claim those training costs associated with unit members performing activities associated with the Domestic Violence Treatment program and other officers requiring such domestic violence training. A true and correct copy of the declaration of Ms. Loncarich is attached hereto as Exhibit L, and is incorporated herein by reference.

4. The Meeting Costs Were Properly Claimed and Supported.

The audit report further alleges that no documentation was provided to support the attendance of two officers at meetings with other criminal justice agencies. This allegation is incorrect. The County submitted meeting records to support the attendance of the officers. A true and correct copy of these meeting records is attached hereto as Exhibit M and is incorporated herein by reference. Thus the SCO wrongfully disallowed these costs.

5. The Field Contact Costs Were Properly Claimed and Supported.

The audit report also alleges that the costs for the probation officers to make field contact with victims was not supported by contact logs provided by the County. Although the logs did not account for all of the time claimed, the SCO and County agreed that one hour per visit was reasonable and thus the County was able to support 131 hours in FY 1999-99, 343 hours in FY 1999-2000, and 435 hours in FY 2000-01 as set forth in the declaration of Julie Tong. A true and correct copy of the declaration of Ms. Tong is attached hereto as Exhibit N and incorporated herein by reference. The SCO failed to mention, let alone honor this agreement in the final audit report.

The real issue lies in the time period from July 1998 to January 1999. Unfortunately, the documents supporting the field contacts made during this time period have been purged. The balance of the fiscal year yielded 111 eligible cases of 209 or 53% eligibility. Applying the 53% eligibility ratio to the 213 cases purged would be a fair resolution and would result in an additional 112 cases to be claimed during that fiscal year.

The SCO failed to recognize the logs for the February through June 1999 period, failed to adhere to its agreement as to claimable time and in so doing wrongfully disallowed the entire amount claimed for this activity.

6. The Victim Telephone Contacts Time Was Fully Supported by a Valid Time Study.

The audit report alleged that the County provided no documentation to support the time spent on the telephone with victims. This is inaccurate. The County provided a time study conducted in June 2003 to substantiate the amount of time claimed for this activity. (See Exhibit K). Therefore, the SCO wrongfully disallowed the entire amount claimed for this activity.

7. The Assessment Costs Were Properly Supported by a Valid Time Study.

The audit report alleged that the assessments of defendants in FY 1999-00 took less time than the County claimed. The County submitted two time studies in support of its claimed costs—one performed in 1998-99 and another in 2000-01. The time necessary to perform reimbursable activities decreased from the first time study to the second. Based upon that decrease in time, the SCO rejected the application of the 1998-99 time study to FY 1999-00. The County subsequently used quarterly time logs to substantiate the time claimed, true and correct copies of which are attached hereto as Exhibit O and are incorporated herein by reference. The SCO failed to review the time logs in conjunction with claimed costs and allow those costs heretofore disallowed.

SCO's Comment

1. The Victim Telephone Contacts Time Was Fully Supported by a Valid Time Study.

The county submitted additional time study documentation with its IRC (**Exhibit K**). The SCO reviewed the time study and accepted the 15-minute time standard. However, applying the time standard to all cases in the Domestic Violence Unit during the year was rejected as unreasonable. Once the defendant is assigned to the Probation Department, the department sends letters notifying victims of available resources. Therefore, the presumption is that victims' contact with the department would ensue shortly after receipt of the letters. The more appropriate units to apply the 15-minute time standard would be to new cases assigned during the year. The SCO issued a revised final report on October 30, 2009, allowing 324.25 hours for FY 1998-99 and 165 hours for FY 1999-2000. The revision resulted in a \$20,311 increase in allowable salaries and benefits (\$13,561 for FY 1998-99 and \$6,750 for FY 1999-2000) (**Tab 5**). Related indirect costs totaled \$20,232.

2. The Time Claimed by the Investigative Unit was Proper.

The finding remains unchanged. The county claimed 26 hours for FY 1998-99 and 30 hours for FY 1999-2000 for the Probation Department's Investigative Unit to perform activities for the administration and regulation component of the mandate. The county claimed these hours based on a time study conducted in May 1999. Thirty-one officers participated in the time study. Of the 31 officers recording time, only two indicated hours for the administrative component, totaling 2 hours and 15 minutes. The 2.25 hours were divided by the 48 cases in the unit for the month of May 1999, which generated a time standard of 0.05 hours for the function. The time standard was then multiplied by the total number of cases for each fiscal year to arrive at claimed hours (Tab 10).

The primary function of the probation officers in the Investigation Unit is to write pre-sentencing reports for the court's consideration. We interviewed 10 officers, five of whom participated in the time study about their duties. All 10 officers claimed that administrative duties were not part of their job. The county claims that the two officers recording time for administration and regulation were probably assisting the deputy probation officer (DPO) or the supervising probation officer (SPO) in conducting on-site evaluations. The time study did not allow a description of the activity under each listed component. Given the oral statements of the 10 officers, we believe that the two officers miscoded their time.

3. The Training Costs Were Properly Claimed and Supported.

The county claimed 536 hours for FY 1999-2000 and 224 hours for FY 2000-01 for staff training. The county initially provided course rosters and sign-in sheets to substantiate 232 hours in FY 1999-2000 and 224 hours in FY 2000-01. The documentation was not clear as to how the training related to mandated activities. Based on the county's response in the IRC, the SCO revisited the issue and re-reviewed the course content of the STC domestic violence training class. The SCO determined that the course topics fall within the allowable training activities of the program's parameters and guidelines. Of the 57 probation officers receiving training, 11 were assigned to the Domestic Violence Treatment Services Program during the audit period, per the declaration of Rita Loncarich (Exhibit L). The remaining probation officers were assigned to General Supervision and Investigation, which also handles domestic violence related charges. The SCO determined that all documented training hours were allowable and issued a revised final audit report on October 30, 2009 (Tab 5). The revision resulted in an increase of \$18,867 in allowable salaries and benefits (\$9,491 for FY 1999-2000 and \$9,376 for FY 2000-01). Related indirect costs totaled \$18,283.

4. The Meeting Costs Were Properly Claimed and Supported.

The county submitted additional documentation with its IRC (Exhibit M). The SCO reviewed managerial reports submitted by the county and reinstated 102 meeting hours for FY 1999-2000 and 66 meeting hours for FY 2000-01 in the revised final report issued October 30, 2009 (Tab 5). The revision resulted in a \$6,936 increase in allowable salaries and benefits (\$4,173 for FY 1999-2000 and \$2,763 for FY 2000-01). Related indirect costs totaled \$6,757.

5. The Field Contact Costs Were Properly Claimed and Supported.

The finding remains unchanged. Contrary to what the county alleges, the SCO allowed one hour per field contact case supported with field contact logs, which totaled 131 hours for FY 1998-99, 343 hours for FY 1999-2000, and 435 hours for FY 2000-01. This amount is what the declaration of Ms. Tong validates. The SCO determined that 909 cases were allowable for the audit period, which resulted in allowable costs totaling \$37,719 in salaries and benefits and \$36,588 in related indirect costs (Tab 11).

The issue here, as identified by the county, primarily pertains to FY 1998-99. From January through June 1999, the auditor validated 111 of the 240 cases reviewed. These 111 cases were allowed for reimbursement. The files were purged for the first half of the fiscal year, July through December. From the county's summary schedule for that period, 182 cases were listed for that time period. The auditor tested 72 cases (approximately 40%) and traced these cases to the county's system to review the field officers' field visit log comments. Out of 72 cases tested, only 8 cases were validated. This represents a pass rate of 11%, which was applied to the remaining 182 cases to yield an additional 20 cases (**Tab 11**). This methodology is a more valid approach to approximate valid purged cases than the one proposed by the county.

6. The Victim Telephone Contacts Time Was Fully Supported by a Valid Time Study.

The county submitted additional time study documentation with its IRC (**Exhibit K**). The SCO reviewed the time study and accepted the 15-minute time standard. The SCO applied the hours to 641 new cases in the Domestic Violence Unit, resulting in 160.25 allowable hours for victim telephone contacts. The SCO issued a revised final audit report on October 30, 2009, increasing allowable salaries and benefits by \$6,708 for FY 2000-01 (**Tab 5**). The related indirect costs totaled \$6,323.

7. The Assessment Costs Were Properly Supported by a Valid Time Study.

The finding remains unchanged. The county used FY 1998-99 time study to support time performing this activity during FY 1999-2000 (4.68 hours per case). The county did not conduct a time study for FY 1999-2000; however, the county did conduct a time study for FY 2000-01 (1.59 hours per case). The time study results showed that the amount of time spent on this activity had consistently declined from one time study to the next. The county stated that such a reduction was due to the learning curve and the efficiency of probation officers performing the assessment. The SCO trend analysis revealed that the average of the FY 1998-99 and the FY 2000-01 time study result should more closely approximate actual time for FY 1999-2000 (3.14 hours per case) rather than the FY 1998-99 time study results claimed by the county (**Tab 9**). The 2003 quarterly time logs submitted by the county further bolster the SCO's position. The average time to assess defendants continued to decline. The average time for 2003 was 1.47 hours per case.

III. OVERSTATED INDIRECT COSTS

The county claimed indirect costs using overstated indirect cost rates. The county revised its countywide cost allocation plan but did not apply the revised amounts used when computing the indirect cost rate, resulting in an overstated indirect costs rate. The auditor recomputed the indirect costs by multiplying the allowable salaries and benefits costs to the revised indirect costs rates.

We recalculated the overstated indirect costs based on the revised amounts identified in Finding 1. Consequently, overstated indirect costs increased by \$3,536 from \$41,345 to \$44,881 (**Tab 6**).

IV. UNREPORTED REIMBURSEMENTS

The county did not report offsetting reimbursements for FY 1998-99 totaling \$2,250. The county agreed with this finding.

V. CONCLUSION

The State Controller's Office (SCO) has completed an audit of the claims filed by Santa Clara County for costs of the legislatively mandated Domestic Violence Treatment Services program (Chapter 183, Statutes of 1992) for the period of July 1, 1998, through June 30, 2001.

The county claimed \$2,027,291 (\$2,028,033 less a \$742 penalty for filing a late claim) for the mandated program. Our audit found that \$1,379,497 is allowable and \$647,794 is unallowable. The costs are unallowable primarily because the county claimed unsupported and ineligible costs.

The county over-claimed salaries and benefits by \$302,568 for the audit period. The claimed costs consist of three components: (1) administration and regulation of batterer's treatment programs, (2) victim notification, and (3) assessment of the future probability of the defendant committing murder. The related indirect cost is \$298,095. The reasons for the overstatement are as follows:

- The county overstated its productive hourly rates for its probation officers. For FY 1998-99 and FY 1999-2000, the productive hours used to calculate the rate excluded hours that should have been considered productive (e.g. training, authorized breaks, staff meetings, and sick leave earned in excess of sick leave taken). For 2000-01, the county used countywide productive hours that excluded hours that should have been considered productive (e.g., required training and authorized breaks). These deductions significantly understated the Probation Department's productive hours, resulting in an overstatement of the claimed productive hourly rates.
- The county overstated the hours of providing resources to victims via telephone contact by 1,270.5 hours for the audit period. The time study standard of 15 minutes applied to new cases in the unit only substantiated 649.50 hours, instead of the 1,920 hours claimed.
- The county overstated the hours for its Investigative Unit to perform the Administration and Regulation component by 56 hours in FY 1998-99 and FY 1999-00. The county's time study was inadequate. Moreover, the SCO auditor's interviews with investigative officers revealed that the Investigative Unit does not perform this function.
- The county overstated training hours by 304 hours in FY 1999-2000 and FY 2000-01. The overstated hours were not supported by course rosters or sign-in sheets. Supporting documentation substantiated 456 hours, instead of the 760 hours claimed.
- The county did not support the total number of letters sent to notify victims regarding the requirement for defendant's participation in a batterer's program. The county does not contest unsupported hours of 232 claimed in FY 1998-99 and FY 1999-00.
- The county claimed 1,325 hours for all audited years for unallowable activities of preparation of letters sent to victims for (1) notification of violation of parole, and (2) scheduled hearings and/or status changes in cases. The county does not contest this finding.
- The county overstated field contact hours by 408 hours for the audit period. The overstated hours were primarily found in FY 1998-99, when the county purged one-half of its cases from the files.
- The county overstated assessment activity by 978 hours and victims' resources activity by 52 hours. The overstated hours were in FY 1999-2000. The county used a time study from the previous fiscal year to support its claim. The SCO averaged the two time studies conducted in FY 1998-2000 and FY 2000-01 to determine the allowable hours for FY 1999-2000.

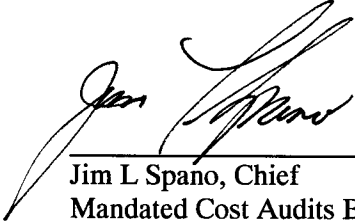
In addition, the county overstated indirect cost by \$44,881 and did not report \$2,250 in offsetting reimbursements.

The Commission should find that: (1) the SCO correctly reduced the county's FY 1998-99 claim by \$188,471; (2) the SCO correctly reduced the county's FY 1999-2000 claim by \$343,269; and (3) the SCO correctly reduced the county's FY 2000-01 claim by \$116,054.

VI. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on July 3, 2015, at Sacramento, California, by:



Jim L Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 3

7. Direct Costs

A. Direct Labor – Determine a Productive Hourly Rate

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800 * hours to compute the productive hourly rate.

If actual annual productive hours are chosen, show the factors affecting total hours worked.

The following method is used to convert a biweekly salary to an equivalent productive hourly rate for a 40 hour week.

$$(\text{Biweekly Salary} \times 26) / 1,800 * = \text{Equivalent Productive Hourly Rate}$$

If for example, the salary for a particular job title was \$935.00 biweekly, the equivalent productive hourly rate would be:

$$(\$935 \times 26) / 1,800 * = \$13.51 \text{ Equivalent Productive Hourly Rate}$$

The same methodology may be used to convert weekly, monthly, or other salary periods:

- Convert the salary to an annual rate.
- Divide by the allowable annual productive hours for that position.

* 1,800 annual productive hours include:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken

B. Calculating an Average Productive Hourly Rate

In those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

Example: Average Productive hourly Rate Computation

	<u>Average Time</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

Average Productive hourly Rate is $\$45.88 / 5.50 \text{ hrs.} = \8.34

Tab 4

County of Santa Clara

Finance Agency
Controller-Treasurer Department
County Government Center
70 West Hedding Street, East Wing, 2nd Floor
San Jose, California 95110-1705
(408) 299-5200 FAX (408) 280-8630



DATE: January 11, 2006

TO: Jim L. Spano
Chief, Compliance Audits Bureau,
State Controller's Office, Division of audits,
Post Office Box 942850,
Sacramento, CA 94250-5874

FROM: David G. Elledge
Controller-Treasurer *David G. Elledge*

RE: SB90 Mandate - Child Abduction and Recovery Program -
Draft audit report

Summary

Thank you for the audit report on the SB90 State Mandated Costs claim of the Child Abduction and Recovery Program. We agree to all the findings mentioned in the report except as annotated below. We request your reconsideration of the disputed audit findings in light of our reply and request the State Controller's Office to rework the numbers in the report, accordingly.

FINDING 1- Overstated salary, benefit, and related indirect cost

Response to calculation of Countywide Productive hour rates

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program states: -

Audit: In calculating the countywide productive hours, the county included unallowable deductions for training and authorized break time. The county deducted estimated training time based on hours required by employee's bargaining unit agreements and/or continuing education requirements for licensure/certification rather than actual training hours attended.

Response: We would like to point out an anomaly in the above argument. The first part of the paragraph mentions that the training and authorized break time are both unallowable whereas the second part of the paragraph states that the County deducted training time pertaining to required licensure/certification rather than actual training hours. Therefore, the State has determined that the exclusion of training time from

productive hours is appropriate and allowable, as long as the exclusion is documented based on actual training hours received. The comments proceed further to state that the County deducted authorized break time rather than actual break time taken. Therefore, as with training time, the State has agreed that the exclusion of actual break-time from the calculation of productive hours is allowable.

The issue therefore boils down to the State audit acceptance of the Countywide productive hours as a valid policy so long as both the training hours and break time are based on actual. We proceed to answer these two specific points as below:

Training Time

The County first implemented the countywide calculation of productive hours in FY 2000-01. Claims filed for this fiscal year were based on calculations that included training time received by employees as reported by County departments, based on collective bargaining agreements or rosters related to actual training sessions that were conducted. For all subsequent fiscal years, the County has modified the automated payroll system to capture actual hours of training by individual employee for all County departments. Subsequent actual training time hours recorded in the later years do clearly indicate and substantiate that there is not much of a variation between the data based on collective bargaining agreements and actual recorded by a new system. We brought this to the notice of the State auditors during discussion. We therefore suggest that the training hours excluded in the calculation of Countywide Productive hour policy be accepted by the audit and this audit point dropped.

Regarding the second issue on training time of the audit points above-

"the deducted training hours benefit specific departments' employee classifications rather than the employee classifications of all departments,

We would like to point out that the Countywide Productive hour policy as allowed by the claiming instructions is not *department specific* but *County specific* and as such the calculation will have to be based on employee specifications of all departments only and not based on the specific department. Therefore we reiterate that our countywide productive hour policy satisfies the State Controller claiming instructions and we request the audit to drop this point.

Break Time

Break time was similarly calculated, based on requirements of collective bargaining agreements and State law. The issue now raised by the audit is recording of actual break time and this issue was amply dealt by us in our earlier responses to State Audit reports on other SB90 programs. We briefly summarize our position as below:

While our automated payroll system can accommodate a change, we believe the additional time and cost of recording such information would exceed the value of the information obtained, since it can readily be determined by simple calculation. This conclusion is consistent with OMB A-87 cost allocation principles, which limit the effort

expected of state and local governments to calculate indirect costs when such costs are "... not readily assignable...without effort disproportionate to the results achieved." In the case of daily break-time required by both State law and collective bargaining agreements, the recording of actual break-time taken twice daily by more than 15,000 employees during 250 workdays per year would not result in the determination of a materially different amount of actual time taken than could be readily calculated pursuant to the 30 minute daily standard specified by the collective bargaining agreements. Further, because the County has directed all employees to limit the daily reporting of hours worked to 7.5 hours when preparing SB 90 claims, the effect of not allowing the County to exclude one-half hour per day break-time from the productive hour calculation would be to increase the hours charged to SB 90 claims by the same one-half hour per day for all claims involving full-day charges. This may result in extra work without any commensurate advantages or savings in costs claimed.

According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, etc., all of which are paid and form part of the total available hours, should be excluded for the calculation of productive hours to get an accurate countywide productive hours as explained to the State Controller audit staff in several meetings. We produced the necessary documents in support of our calculation of the countywide productive hourly rate to the State audit staff. We believe that the State Controller's SB 90 claiming instructions explicitly approve the usage of the same by showing examples of excludable times one of which is informal time off.

Further, before the introduction of countywide productive hour policy in the County of Santa Clara in our letter of December 27, 2001, we informed the State Controller that the County was electing to change its SB 90 claiming procedures related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average countywide productive hours per position would improve SB 90 claiming accuracy, consistency, and documentation and facilitates the State audit function. Consequently, several claims have been submitted and accepted during the past years using the countywide methodology. We advised state audit staff and provided a copy of the County's letter dated December 27, 2001 and explained our understanding of the SB 90 instructions pertaining to the calculation of productive hours.

During the audit of this claim, State auditors were unable to provide any written State procedures, regulations or other legal authority to refute our interpretation of Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Lastly, all claiming departments stand advised of these procedures and the County Controller's Office is responsible for the annual calculation of County-wide productive hours and has done so for the past four fiscal years. These procedures are already a part of the County Controller's accounting policies and have been used on all SB 90 claims since FY 2000-01.

We reiterate that the State guidelines do permit the deduction of training and authorized breaks for calculation of productive hours. The State Manual states that 'Informal time off' as one item to be considered for calculation of local agency's average annual productive hours. We state that this item includes the authorized break time also.

Regarding actual training hours as against the "certification required training time", our payroll accounting system identifies all the actual training time spent by all staff members of the county in the biweekly payroll procedure by separate cost codes. We do not include any training time directly charged to programs again in calculating the productive hours to ensure avoiding double recovery of costs.

Further, we have filed an Incorrect Reduction Claim with the Commission on State Mandates on this issue and the claim is yet to be heard.

We therefore request you to reconsider your views on the usage of countywide productive hourly rate policy and rework the numbers in the report to reflect the correct costs allowed.

FINDING 2 - Unallowable salary, benefit, and related indirect cost

Response to the disallowance of certain employees

The State Controller's draft audit report pertaining to the County's SB 90 Child Abduction and Recovery Program stated the following with the county response following each paragraph:

Audit: The county did not provide time logs to support hours claimed for certain employees. The salary and benefit costs for one of these employees, a legal clerk, were also included in the county's indirect cost pool. For the remaining employees, the time logs provided did not support mandate-related hours claimed. The county was unable or unwilling to reconcile claimed hours to employee time logs.

Response: Employees without time logs worked full-time on mandated programs, and payroll documentation should be used to substantiate the hours claimed. The Legal Clerk referenced worked full-time on mandated programs and was correctly counted as direct, but inadvertently also included in the indirect pool. Her time should be included as direct and the indirect pool adjusted accordingly. We agree to this adjustment.

For some employees where time log material was not considered adequate to support the claimed hours, we assert that the claimed hours are substantially correct. But the documentation was incomplete and did not help corroboration. In order to substantiate the claimed costs and support our assertion we conducted and presented a current time-study. The results support the claimed hours. We have furnished the time study documents to the audit staff. We did not receive a response.

Audit: We calculated allowable employee hours based on mandate-related hours supported by employee time logs. Subsequently, the county submitted a time study and requested that we instead rely on the time study as supporting documentation for all

salary and benefit costs claimed. We concluded that the time study is not competent evidence to replace contemporaneous time logs. However, we reviewed the time study to determine whether the time study supports salary and benefit costs claimed for employees who did not have contemporaneous time logs.

We concluded that the county's time study does not adequately support salary and benefit cost claims for the following reasons.

- The county did not identify how the time period studied was representative of the fiscal year.*
- The county did not summarize the time study results and show how the county could project the results to the approximate actual costs for the audit period.*
- The Child Abduction and Recovery Program mandated activities require a varying level of effort; therefore, a time study is not appropriate to document mandate-related time.*

Response:

We do not concur with any of the reasons for disallowance and we explain our response as below:

- The time-study plan and proposal submitted annotated that the time period studied was a representative subset of a full fiscal year and that no substantial staffing or workload changes occurred since the audited years.
- The results were summarized for the period of the time-study, and could be extrapolated for the audit years without difficulty.
- The Child Abduction and Recovery Program does not require a varying level of effort as was stated by the audit. Its workload and staffing have remained essentially constant throughout.

We therefore request you to reconsider your views on the usage of the time-study and accept the same and rework the numbers in the report to reflect the correct costs allowed.

Tab 5

SANTA CLARA COUNTY

Revised Audit Report

DOMESTIC VIOLENCE TREATMENT SERVICES PROGRAM

Chapter 183, Statutes of 1992

July 1, 1998, through June 30, 2001



JOHN CHIANG
California State Controller

October 2009



JOHN CHIANG
California State Controller

October 30, 2009

Liz Kniss, President
Board of Supervisors
Santa Clara County
70 West Hedding Street
San Jose, CA 95110-1705

Dear Ms. Kniss:

The State Controller's Office (SCO) has completed an audit of the claims filed by Santa Clara County for costs of the legislatively mandated Domestic Violence Treatment Services Program (Chapter 183, Statutes of 1992) for the period of July 1, 1998, through June 30, 2001. This revised report supersedes our previous report issued February 26, 2004. We revised the final report to increase allowable costs by \$100,881 as a result of documentation the county included in an Incorrect Reduction Claim filed with the Commission on State Mandates.

The county claimed \$2,027,291 (\$2,028,033 less a \$742 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$1,379,497 is allowable and \$647,794 is unallowable. The costs are unallowable because the county claimed unsupported and ineligible costs. The State paid the county \$1,278,616. Allowable costs exceed the amount paid by \$100,881.

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

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk:vb

Liz Kniss, President

-2-

October 30, 2009

cc: John S. Guthrie, Director of Finance
Santa Clara County
Ram Venkatesan, SB 90 Coordinator
Santa Clara County
Vinod Sharma, Controller-Treasurer
Santa Clara County
Todd Jerue, Program Budget Manager
Corrections and General Government
Department of Finance

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Revised Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by Santa Clara County for costs of the legislatively mandated Domestic Violence Treatment Services Program (Chapter 183, Statutes of 1992) for the period of July 1, 1998, through June 30, 2001.

The county claimed \$2,027,291 (\$2,028,033 less a \$742 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$1,379,497 is allowable and \$647,794 is unallowable. The costs are unallowable because the county claimed unsupported and ineligible costs. The State paid the county \$1,278,616. Allowable costs exceed the amount paid by \$100,881.

Background

Penal Code sections 273.5, 1000.93 through 1000.95, and 1203.097 (repealed, added, or amended by Chapters 183 and 184, Statutes of 1992; Chapter 28, Statutes of 1994; and Chapter 641, Statutes of 1995) provide that if an accused is convicted of a domestic violence crime and granted probation as part of sentencing, the defendant is required to successfully complete a batterer's treatment program as a condition of probation.

The Commission on State Mandates (CSM) determined that probation is a penalty for conviction of a crime. The successful completion of probation is required before the unconditional release of the defendant. If the defendant fails to successfully complete a batterer's treatment program, the legislation subjects the defendant to further sentencing and incarceration.

Since the Legislature changed the penalty for domestic violence crimes by changing the requirements for probation, the CSM determined that the "crimes and infractions" disclaimer in Government Code section 17556, subdivision (g), applies. The CSM concluded that subdivision (g) applies to those activities required by the legislation that are directly related to the enforcement of the statute, which changed the penalty for a crime.

On April 23, 1998, the CSM determined that Chapters 183 and 184, Statutes of 1992; Chapter 28, Statutes of 1994; and Chapter 641, Statutes of 1995; imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on November 30, 1998. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

**Objective, Scope,
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Domestic Violence Treatment Services Program for the period of July 1, 1998, through June 30, 2001.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We conducted the 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Revised Summary of Program Costs (Schedule 1) and in the Revised Findings and Recommendations section of this report.

For the audit period, Santa Clara County claimed \$2,027,291 (\$2,028,033 less a \$742 penalty for filing a late claim) for costs of the Domestic Violence Treatment Services Program. Our audit disclosed that \$1,379,497 is allowable and \$647,794 is unallowable.

The State paid the county \$1,278,616. Our audit disclosed that \$1,379,497 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$100,881, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a final report on February 26, 2004. The county disagreed with Finding 1 and agreed with the remaining findings. The county's response is included as an attachment to this audit report.

Subsequent to the issuance of the final audit report, the county filed an Incorrect Reduction Claim (07-9628101-I-01) with the CSM. Based on documentation submitted with the IRC, we revised Finding 1, increasing allowable costs by \$100,881 (\$52,822 in salaries and benefits and \$48,059 in related indirect costs). On July 30, 2009, we informed Ram Venkatesan, SB 90 Coordinator, of the revisions and the reissuance of the final audit report. He replied via e-mail on September 1, 2009, and stated that the county declines to comment on the revised findings.

Restricted Use

This report is solely for the information and use of Santa Clara 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 report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

October 30, 2009

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

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1998, through June 30, 1999</u>				
Direct costs:				
Salaries	\$ 266,062	\$ 197,037	\$ (69,025)	Finding 1
Benefits	83,524	61,850	(21,674)	Finding 1
Total direct costs	349,586	258,887	(90,699)	
Indirect costs	348,429	252,907	(95,522)	Findings 1,2
Total direct and indirect costs	698,015	511,794	(186,221)	
Less other reimbursements	—	(2,250)	(2,250)	Finding 3
Total program costs	<u>\$ 698,015</u>	509,544	<u>\$ (188,471)</u>	
Less amount paid by the State		(482,732)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 26,812</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs:				
Salaries	\$ 329,603	\$ 203,573	\$ (126,030)	Finding 1
Benefits	71,246	44,950	(26,296)	Finding 1
Total direct costs	400,849	248,523	(152,326)	
Indirect costs	398,858	207,915	(190,943)	Findings 1,2
Total direct and indirect costs	799,707	456,438	(343,269)	
Less other reimbursements	(3,000)	(3,000)	—	
Subtotal	796,707	453,438	(343,269)	
Less late claim penalty	(742)	(742)	—	
Total program costs	<u>\$ 795,965</u>	452,696	<u>\$ (343,269)</u>	
Less amount paid by the State		(415,217)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 37,479</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs:				
Salaries	\$ 225,786	\$ 177,071	\$ (48,715)	Finding 1
Benefits	50,155	39,327	(10,828)	Finding 1
Total direct costs	275,941	216,398	(59,543)	
Indirect costs	260,120	203,609	(56,511)	Findings 1,2
Total direct and indirect costs	536,061	420,007	(116,054)	
Less other reimbursements	(2,750)	(2,750)	—	
Total program costs	<u>\$ 533,311</u>	417,257	<u>\$ (116,054)</u>	
Less amount paid by the State		(380,667)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 36,590</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
Summary: July 1, 1998, through June 30, 2001				
Direct costs:				
Salaries	\$ 821,451	\$ 577,681	\$ (243,770)	
Benefits	204,925	146,127	(58,798)	
Total direct costs	1,026,376	723,808	(302,568)	
Indirect costs	1,007,407	664,431	(342,976)	
Total direct and indirect costs	2,033,783	1,388,239	(645,544)	
Less other reimbursements	(5,750)	(8,000)	(2,250)	
Subtotal	2,028,033	1,380,239	(647,794)	
Less late claim penalty	(742)	(742)	—	
Total program costs	<u>\$ 2,027,291</u>	1,379,497	<u>\$ (647,794)</u>	
Less amount paid by the State		(1,278,616)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 100,881</u>		

¹ See the Revised Findings and Recommendations section.

Revised Findings and Recommendations

FINDING 1— Unsupported salaries, benefits, and related indirect costs

The county overclaimed salaries and benefits by \$302,568 for the period of July 1, 1998, through June 30, 2001. The claimed costs consist of three components: administration and regulation of batterer's treatment programs, victim notification, and assessment of future probability of defendant committing murder. The related indirect cost is \$298,095.

The county overstated its productive hourly rates for its probation officers. For FY 1998-99 and FY 1999-2000, the productive hours used to calculate the rate excluded hours that should have been considered productive (e.g., training, authorized breaks, staff meetings, and sick leave earned in excess of sick leave taken). For FY 2000-01, the county used countywide productive hours that excluded hours that should have been considered productive (e.g., required training and authorized breaks). These deductions significantly understated the Probation Department's productive hours, resulting in an overstatement of the productive hourly rate.

In addition, the county claimed certain costs that were unsupported or ineligible due to the following reasons.

1. For administration and regulation of batterer's treatment programs, the county claimed salaries and benefits totaling \$90,949 (\$25,841 for FY 1998-99, \$56,665 for FY 1999-2000, and \$8,443 for FY 2000-01) that were unsupported. This adjustment is net of \$46,114 in salaries and benefits allowed in this revised final report. We revised the adjustment for the following reasons:
 - The county estimated five hours per month for each of the ten officers for FY 1998-99 (600 hours) and 11 officers for FY 1999-2000 (660 hours) for providing resources over the telephone to victims. The county provided no documentation to substantiate the activities performed and time spent on such activities.

Subsequently, the county conducted a time study in June 2003 to document the time spent providing resources to victims. The time study showed the average time per case was 15 minutes. After reviewing the time study, we accepted the 15 minute time standard. However, applying the time standard to all cases in the domestic violence unit during the year was rejected as unreasonable. Once the defendant is assigned to the probation department, the department sends letters notifying victims of available resources. Therefore, the presumption is that victims contact with the department would ensue shortly after the receipt of the letters. The more appropriate units to apply the 15 minute time standard would be to new cases assigned during the year. In this revised report, we allowed 324.25 hours for FY 1998-99 and 165 hours for FY 1999-2000, resulting in a \$20,311 increase in salaries and benefits.

- The county claimed 26 hours for FY 1998-99 and 30 hours for FY 1999-2000 for its investigative unit to perform activities for the administration and regulation component. The county provided no documentation to substantiate the activities performed and time spent on such activities. Furthermore, the SCO auditor's interviews of the investigative officers revealed this is not a function that this unit performs.
- The county claimed 536 hours for FY 1999-2000 and 224 hours for FY 2000-01 for staff training. The county provided course rosters and sign-in sheets to substantiate 232 hours claimed in FY 1999-2000 and 224 hours claimed in FY 2000-01 for training by the Probation Department's Certification Unit. Based on our discussion with Probation Department personnel, we initially determined that many of the individuals attending training did not perform activities related to the administration and regulation of the batterers' treatment program.

This revised report increased allowable salaries and benefits by \$18,867. Even though only 11 individuals attending the training were assigned to the domestic violence unit, we allowed all supported hours, since probation officers assigned to general supervision and investigation handle domestic violence related charges.

- The county claimed 102 hours for FY 1999-2000 and 66 hours for FY 2000-01 for meeting and conferring with criminal justice agencies. County personnel stated that a different unit within the Probation Department claimed the additional hours and provided a memorandum that was written by the department's supervisor, which included the number of hours and stated that department staff were at meetings. However, this documentation did not identify who attended such meeting.

This revised report increased allowable salaries and benefits by \$6,936. The Management Information Reports submitted with the county's Incorrect Reduction Claim substantiated the claimed meeting hours.

2. For victim notification, the county claimed salaries and benefits totaling \$136,569 (\$52,285 for FY 1998-99, \$36,227 for FY 1999-2000, and \$48,057 for FY 2000-01) that were unsupported or ineligible. This adjustment is net of \$6,708 in salaries and benefits allowed in this revised report. We revised the adjustment for the following reasons:

- For FY 1998-99 and FY 1999-2000, the documentation provided by the county did not support the total number of letters sent to notify victims regarding the requirement for the defendant's participation in a batterer's program, to notify victims regarding available victim resources, and to inform victims that attendance in any program does not guarantee that an abuser will not be violent.

- For the entire audit period, the county did not support all of the hours it claimed for the officers to make field contact with the victims. The county submitted field contact logs to support these hours; however, the total hours claimed did not reconcile to the hours on the field contact logs.
- For the entire audit period, the county claimed time spent on preparation of letters sent to victims for notification of (1) violation of probation and (2) scheduled hearings and or status changes in cases. These activities are not reimbursable under the mandate. (The county duplicated the number of letters sent to victims advising them of scheduled hearings.)
- For FY 2000-01, the county claimed estimated hours spent speaking with victims on the telephone. The county provided no documentation to substantiate the activities performed or the time spent on such activities.

This revised report increased allowable salaries and benefits by \$6,708, consisting of 160.25 hours. We allowed the time study standard of 15 minutes for 641 new cases.

3. For assessment of future probability of defendant committing murder, the county claimed salaries and benefits totaling \$75,050 (\$12,573 for FY 1998-99, \$59,434 for FY 1999-2000, and \$3,043 for FY 2000-01) that were unsupported because the county used a FY 1998-99 time study to support time spent performing the mandate activity during FY 1999-2000. The county did not perform a time study during FY 1999-2000; however, it did perform a time study for FY 2000-01. The time study results showed that the amount of time spent on this activity had consistently declined from one time study to the next. The county stated that such reduction was due to the learning curve and efficiency of probation officers performing the mandate-related activities. The SCO analysis revealed that the average of the FY 1998-99 and FY 2000-01 time study results should more closely approximate actual costs for FY 1999-2000 rather than FY 1998-99 time study results claimed by the county.

A summary of the audit adjustments to the salaries, benefits, and related indirect costs is as follows:

	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Salaries	\$ (69,025)	\$ (126,030)	\$ (48,715)	\$ (243,770)
Benefits	(21,674)	(26,296)	(10,828)	(58,798)
Total salaries and benefits	(90,699)	(152,326)	(59,543)	(302,568)
Indirect costs	(90,400)	(151,564)	(56,131)	(298,095)
Audit adjustment	<u>\$ (181,099)</u>	<u>\$ (303,890)</u>	<u>\$ (115,674)</u>	<u>\$ (600,663)</u>

The program's parameters and guidelines (section IV, Reimbursable Activities; and B. Victim Notification) state:

1. The probation department shall attempt to:
 - a. Notify victims regarding the requirement for the defendant's participation in a batterer's program.
 - b. Notify victims regarding available victim resources.
 - c. Inform victims that attendance in any program does not guarantee that an abuser will not be violent.

Informing a victim of future hearings, the defendant's violation of probation, and status changes to the case are not listed as reimbursable components in the parameters and guidelines.

The parameters and guidelines (section V, Claims Preparation, A-1 Direct Costs-Salaries and Benefits) state:

... Claimed costs shall be supported by the following cost element information: Identify the employee(s), and or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and fringe benefits....

The parameters and guidelines (section V, Claims Preparation, A-6 Direct Costs-Training) state:

... Claimed costs shall be supported by the following cost element information: The cost for training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the dates attended and the location....

The parameters and guidelines (section III, Period of Reimbursement) state in part, "... Actual costs for one fiscal year shall be included in each claim."

The Mandated Cost Manual for Local Agencies (Section 1, General Claiming Instructions, subsection 7, Direct Costs A. Direct Labor - Determine a Productive Hourly Rate) state:

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following: Actual annual productive hours for each job title, ... An annual average of 1,800 hours to compute the productive hourly rate. ... If actual annual productive hours are chosen, show the factors affecting total hours worked....

This section also states that 1,800 productive hours is computed after deducting paid holidays, vacation earned, sick leave taken, informal time off, jury duty, and military leave taken. The same would be applicable for the computation of actual annual productive hours for each job title.

Recommendation

The county should develop and implement an adequate recording and reporting system to ensure that all claimed costs are properly supported and reimbursable for the mandate in question.

County's Response

The county primarily disagreed with the finding. The following text highlights the county's responses. The Attachment contains the county's complete response.

Response to Calculation of Productive Hourly Rates:

The State Controller's draft audit report . . . asserts that the County overstated the productive hourly rates used in these claims. For FY 1998-99 and FY 1999-2000, the Probation Department calculated its own departmental productive hourly rates for the claims. The State contends that training; authorized breaks, staff meetings and sick leave earned in excess of sick leave used should have been excluded from the Department's calculations. We disagree with the views of the State audit. According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, and staff meetings, all of which are paid but non-productive time, should be removed for the calculation of productive hours as explained to the State Controller audit staff in several meetings. However, we agree that the Department should not have used sick leave earned in its computation and provided the State auditors with the actual sick leave used numbers when they brought this error to our attention.

For the FY 2000-01 SB 90 claim, the Probation Department utilized the County-wide average annual productive hours per position as authorized in Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts. The State Controller's draft audit report states that this calculation of productive hours significantly understated the Probation Department's productive hours, resulting in an overstatement of the productive hourly rate. We disagree with this conclusion. We believe that the use of a countywide productive hourly rate is explicitly authorized by the State Controller's SB 90 claiming instructions and that the productive hours used by the Probation Department in this claim are fully documented and were accurately calculated by the County Controller's Office.

Further, as shown in the attached letter of December 27, 2001 from the County of Santa Clara Controller to the State Controller's Office, the State was noticed two years ago that the County was electing to change its SB 90 claiming procedures as related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average productive hours per position would improve SB 90 claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 50 claims have been submitted and accepted during the past two years using the countywide methodology. During the audit of the Domestic Violence Treatment Services Program claim, State auditors objected to the deduction of break-time from the calculation of average productive hours per position, but were unable to provide any written state procedures, regulations or other legal

authority to support their position, which also contradicts Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Finding 1 sub-Para 1.1

Our discussion with SCO audit staff at the exit conference reflected the need for the County to conduct a time study in June 2003 to validate the activities performed and hours claimed on victim telephone contacts. The activities and processes for this function have not significantly changed for the past six years. The result of the June victim contact study shows that, of the Deputy Probation Officers that participated, the average time spent on victim contact was 15 minutes per case. . . .

Finding 1 sub-Para 1.2

The Department concurs that the administration and regulation component is not a function that the Investigation officer performs. The claim however, reflected the investigation officer's understanding of the function that was performed at that time. The officer considered "assisting" the Probation Officer in the Program Certification unit performing on-site evaluations and in bilingual translation as an Administrative function. As stipulated in the claiming instructions, "On-site evaluations" as part of the processing of initial and annual renewal approvals of vendors are reimbursable activities. Therefore, with that assumption, the officer recorded the time on the administration and regulation component to reflect that day's activity.

Finding 1 sub-Para 1.3

The Department provided the State Controller audit staff with copies of Standard Training Code attendance roster on April 7, 2003. Copies of the description of training outline and Domestic Violence related topics that were dated within the audit period were also faxed to the audit staff on June 17, 2003. State Controller audit staff did not respond as to whether documents forwarded were acceptable or meets audit criteria. The documents presented clearly shows the attendees, the topic of the training and the trainer's name. We consider that these documents adequately support our claim.

Finding 1 sub-Para 1.4

It was very common practice for the Certification Unit Deputy Probation Officer and the Domestic Violence unit Supervising Probation Officer and/or Deputy Probation Officer to attend the same meetings with other criminal justice agencies. Their functions are different enough that each Probation officer gets different benefits and knowledge from having the two officers attend the meetings. The department submitted meeting records attended by the Deputy Probation Officers that was dated within the audit period on June 17, 2003 to State Controller audit staff. We did not receive a response pertaining to our forwarded documentation. . . .

Para 2 sub-Para 2.1

The County concurs with the finding.

Para sub-Para 2.2

This item was presented by fiscal year in a report given to State Controller audit staff at the earlier exit conference. The County agreed to the Controller's findings in that report which allowed for reimbursement of 131 hours out of 422 hours in FY 98/99, 343 out of 408 in FY 99/00, and 435 out of 487 in FY 00/01. In summary, the State Controller agreed that 882 hours out of 1,317 were allowable. We are surprised that this has not been recorded in the draft report and the audit seem to disallow all costs.

The only period that was really in question was July 98 – January 99 which was the first year of the claim. The documents are no longer available because the Probation's Domestic Violence staff had already purged them. However, SCO audit staff was able to audit the remaining 209 cases from the time period February 99 – June 99 and found 111 eligible cases, which is 53%. The following years findings were 343 out of 408 in FY 99/00 an 84% ratio, and 435 out of 487 in FY 00/01, which is 89% allowable. Although the State Controller audit staff have already verbally agreed to allow 20 cases on the periods in question (7/98 – 01/99), we recommend that State Controller instead consider using the 53% ratio on the 213 cases that were purged and allow 112 cases to be claimed.

Para 2 sub-Para 2.3

We concur that this is not a reimbursable activity.

Para 2 sub-Para 2.4

During discussions with the State Controller audit staff, the County agreed to do a time study that could be retroactively applied to the time spent talking with victims to document and substantiate these costs. Again the process has not changed significantly for the past several years. The department used the same time log in June 2003 to validate the activities performed and hours claimed on victim telephone contacts for FY 2000-01.

Methodology used

The department used a matrix showing dates, case numbers, and method of contact - phone or office visit and time spent on each case to arrive at this result. The length of time spent was then summed and divided by the number of cases for the month per officer. The total time spent on victim contact in June was then again summed up and divided by the number of officers that participated.

The average of 15 minutes per case was used to obtain the claimable hours below. . . .

Para No. 3

We believe that State Controller audit staff are being reasonable in the application of how to use the time studies that were performed. The Probation department has subsequently instituted a quarterly time log to comply with this finding. Based on the current time study data, our claimed costs should be reviewed and allowed.

SCO's Comment

The fiscal impact of the findings reported in the final draft report has been changed. The SCO's comments are discussed in the same order presented by the county in its response.

Productive Hourly Rate

The Probation Department's productive hours for FY 1998-99 and FY 1999-2000 include unallowable deductions for sick leave earned, authorized breaks, training, and staff meeting. The county deducted: (1) authorized break time rather than actual break time taken; (2) training time specific to two classifications rather than general training attended by all department employees; and (3) staff meeting specific to one classification rather than meetings attended by all department employees. The county concurred that the deduction for sick leave earned was inappropriate.

The countywide productive hours for FY 2000-01 include unallowable deductions for time spent on training and authorized breaks. The county deducted training time based on hours required by the employees' bargaining unit agreement and for continuing education requirements for licensure/ certification rather than actual training hours attended. In addition, the county deducted authorized break time rather than actual break time taken. The county did not adjust for training time and break time directly charged to program activities during the audit period; therefore, the county cannot exclude those hours from productive hours. In addition, the deducted training time includes training that benefits specific programs or employee classifications rather than general training attended by all county employees.

The SCO's claiming instructions, which include guidelines for preparing mandated cost claims, do not identify the time spent on training, authorized breaks, and staff meetings as deductions (excludable components) from total hours when computing productive hours. However, if a county chooses to deduct time for training, authorized breaks, and staff meetings in calculating countywide productive hours, its accounting system must separately identify the actual time associated with these three components. The accounting system must also separately identify training time directly charged to program activities.

The county may use countywide productive hours provided that all employee classifications are included and the productive hours are consistently used for all county programs. For FY 2000-01, the countywide productive hours were not consistently applied to all mandates.

Contrary to the statement in the county's December 27, 2001 letter to the SCO, Mr. Spano did not state that the use of a countywide productive hourly rate will result in a more efficient, less costly, and more accurate approach. In fact, the use of a countywide productive hourly rate is unacceptable because of the employees' different pay rates. Consequently, a countywide productive hourly rate would not accurately reflect actual costs incurred for a specific mandate.

Finding 1, subparagraph 1.1

We revised the finding to allow the 15-minute time standard to new cases in the unit, resulting in \$20,311 in allowable salaries and benefits.

Subparagraph 1.2

Interviews with ten Investigative Officers from the Probation Department revealed that this activity was not performed by Investigative Officers.

Subparagraph 1.3

We revised the finding to allow the documented training hours, resulting in \$18,867 in allowable salaries and benefits.

Subparagraph 1.4

We revised the finding to allow meeting hours, resulting in \$6,936 in allowable salaries and benefits.

Paragraph 2, subparagraph 2.1

The county concurs with this issue.

Subparagraph 2.2

The audit finding identified only 435 of the 1,317 hours as being unallowable. The allowable costs in Schedule 1 include salaries, benefits, and related indirect costs for the 882 hours (1,317 claimed less 435 unallowed). The county asserts that since the SCO audit staff was able to validate 53% of the cases for the period of February through June 1999, the test results should be applied to the 213 cases claimed for the period of July 1998 through January 1999. However, the county did not provide documentation to substantiate that the activity took place from July 1998 through January 1999.

Subparagraph 2.3

The county concurs with this issue.

Subparagraph 2.4

We revised the finding to allow the 15-minute time standard to new cases in the unit, resulting in \$6,708 in allowable salaries and benefits.

Paragraph 3

The county concurs with this finding based on information the county provided to the SCO. We will review any additional documentation from the county that may support actual costs incurred.

**FINDING 2—
Overstated indirect costs**

The county claimed indirect costs using overstated indirect cost rates. The county revised its countywide cost allocation plan but did not apply the revised amounts used when computing the indirect cost rate, resulting in an overstated indirect costs rate. The auditor recomputed the indirect costs by multiplying the allowable salaries and benefits costs to the revised indirect costs rates.

We recalculated the overstated indirect costs based on the revised amounts identified in Finding 1. Consequently, overstated indirect costs increased by \$3,536, from \$41,345 to \$44,881.

A summary of the adjustment to indirect costs is as follows:

	Fiscal Year			Total
	1998-99	1999-2000	2000-01	
Audit adjustment	\$ (5,122)	\$ (39,379)	\$ (380)	\$ (44,881)

The parameters and guidelines (section III, Period of Reimbursement) state in part, "... Actual costs for one fiscal year shall be included in each claim."

The parameters and guidelines (section V, Claim Preparation, Supporting Documentation, B. Indirect Costs) state, "Indirect costs are defined as costs incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program. . . ."

The parameters and guidelines (section VI) state, "For audit purpose, all costs shall be traceable to source documents . . . that shows evidence of the validity of such costs and their relationship to the state mandated program. . . ."

Recommendation

The county should develop and implement an adequate recording and reporting system to ensure that all claimed costs are properly supported.

County's Response

This was an oversight by the department and we concur with the finding.

SCO's Comment

The county concurred with the \$41,345 audit adjustment. We revised the adjustment based on changes identified in Finding 1.

**FINDING 3—
Unreported
reimbursements**

For FY 1998-99, the county did not reduce claimed costs by \$2,250 received for processing of initial and annual renewal approvals for vendors, which includes application review and on-site evaluations.

The parameters and guidelines (section VIII) state:

Any offsetting savings the claimant experiences as a direct result of the subject mandates must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected under penal code section 1203.097, subdivision c (5) (B), federal funds and other state funds shall be identified and deducted from this claim.

Recommendation

The county should develop and implement an adequate recording and reporting system to ensure that all applicable revenues are offset on its claims against its mandated program costs.

County's Response

This was an error and we concur.

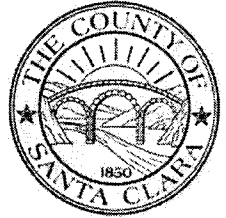
SCO's Comment

The county concurs. The finding remains unchanged.

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

County of Santa Clara

Finance Agency
Controller-Treasurer Department
County Government Center
70 West Hedding Street, East Wing, 2nd Floor
San Jose, California 95110-1705
(408) 299-5200 FAX (408) 289-8629



DATE: December 12, 2003

TO: Jim L. Spano
Chief, Compliance Audits Bureau,
State Controller's Office, Division of audits,
Post Office Box 942850,
Sacramento, CA 94250-5874

FROM: David G. Elledge
Controller-Treasurer

SUBJECT: SB90 Claim Ch 183/92- Domestic Violence Treatment Services
Draft Audit report.

Thank you for allowing us an extended time for submission of our reply.

Enclosed are our responses to the audit findings of the draft report on the Domestic Violence Treatment Services claim. We request that you reconsider the areas of disagreement and either send us another draft report or call us to schedule a final exit conference.

The most important issue to be resolved is the usage of countywide productive hours. We had reported this matter to the State Controller in December 2001 for your perusal and acceptance. Subsequently, more than 50 claims have been submitted and accepted during the past two years using the countywide methodology. We believe that our approach is in accordance with State Controller written guidelines and regulations and improves SB90 claiming accuracy, consistency, and documentation.

In case you need any clarifications, please call Ram Venkatesan at 408-299-5210.
Please let us know how you would like to proceed.

County of Santa Clara

Finance Agency
Controller-Treasurer Department
County Government Center
70 West Hedding Street, East Wing, 2nd Floor
San Jose, California 95110-1705
(408) 299-5200 FAX (408) 289-8629



Mr. Walter Barnes
Chief Deputy State Controller, Finance
California State Controller
P.O. Box 942850
Sacramento, CA 94250-5874

Date: December 12, 2003

RE: Domestic Violence Treatment Services Program Audit Report

Summary

Thank you for the audit report on the SB90 State Mandated Costs claim of the Domestic Violence Treatment Program. The report was very helpful enabling us to review our claiming process and costs recovery procedures. Below are our responses to each finding. It includes both those areas in which we agree with your office as well as those with which we still disagree. In respect of the areas of disagreement to findings contained in the report, we request your reconsideration of the disputed audit findings in light of these replies.

FINDING 1- unsupported salaries, benefits, and related indirect costs

The county over claimed salaries and benefits costs totaling \$ 355,390 for the period of July 1, 1998, through June 30, 2001. The claimed costs consist of three components; administration and regulation of batterer's treatment programs, victim notification, and assessment of future probability of defendant committing murder. The related indirect cost is \$349,690.

The county overstated its productive hourly rates for its probation officers. For FY 1998-99 and FY 1999-2000, the productive hours used to calculate the rate excluded hours that should have been considered productive (e.g., training, authorized breaks, staff meetings, and sick leave earned in excess of sick leave taken). For FY 2000-01, the county used countywide productive hours that significantly understated the Probation Department's productive hours, resulting in an overstatement of the productive hourly rate.

Response to Calculation of Productive Hourly Rates:

The State Controller's draft audit report pertaining to the County's SB 90 Domestic Violence Treatment Services Program claims for FY 1998-99, FY 1999-2000 and FY 2000-01 asserts that the County overstated the productive hourly rates used in these claims. For FY 1998-99 and FY 1999-2000, the Probation Department calculated its own departmental productive hourly rates for the claims. The State contends that training; authorized breaks, staff meetings and sick leave earned in excess of sick leave used should have been excluded from the Department's calculations. We disagree with the views of the State audit. According to our study and examination of the State Controller claiming instructions, the time spent on training, authorized breaks, and staff meetings, all of which are paid but non-productive time, should be removed for the calculation of productive hours as explained to the State Controller audit staff in several meetings. However, we agree that the Department should not have used sick leave earned in its computation and provided the State auditors with the actual sick leave used numbers when they brought this error to our attention.

For the FY 2000-01 SB 90 claim, the Probation Department utilized the County-wide average annual productive hours per position as authorized in Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts. The State Controller's draft audit report states that this calculation of productive hours significantly understated the Probation Department's productive hours, resulting in an overstatement of the productive hourly rate. We disagree with this conclusion. We believe that the use of a countywide productive hourly rate is explicitly authorized by the State Controller's SB 90 claiming instructions and that the productive hours used by the Probation Department in this claim are fully documented and were accurately calculated by the County Controller's Office.

Further, as shown in the attached letter of December 27, 2001 from the County of Santa Clara Controller to the State Controller's Office, the State was noticed two years ago that the County was electing to change its SB 90 claiming procedures as related to the calculation of productive hourly rates. The County reported that the switch to a countywide methodology for the calculation of average productive hours per position would improve SB 90 claiming accuracy, consistency, documentation and facilitate the State audit function. Consequently, more than 50 claims have been submitted and accepted during the past two years using the countywide methodology. During the audit of the Domestic Violence Treatment Services Program claim, State auditors objected to the deduction of break-time from the calculation of average productive hours per position, but were unable to provide any written state procedures, regulations or other legal authority to support their position, which also contradicts Section 7 of the State Controller's SB 90 Claiming Instructions for Cities, Counties and Special Districts.

Finding 1 sub-Para 1

For administration and regulation of batterer's treatment programs the county claimed salaries and benefits totaling \$137,063 (\$39,402 for FY 1998-99, \$77,079 for FY 1999-2000, and \$20,582 for FY 2000-01) that were unsupported for the following reasons:

Finding 1 sub-Para 1.1

For FY 1998-99 and FY 1999-2000, the county estimated five hours per month for each of the 11 officers for providing resources over the telephone to victims. No documentation was provided to substantiate the activities performed and time spent on such activities

Response

Our discussion with SCO audit staff at the exit conference reflected the need for the County to conduct a time study in June 2003 to validate the activities performed and hours claimed on victim telephone contacts. The activities and processes for this function have not significantly changed for the past six years. The result of the June victim contact study shows that, of the Deputy Probation Officers that participated, the average time spent on victim contact was 15 minutes per case.

Scope and Methodology used for the time study

The department used a matrix showing dates, case numbers, and method of contact - phone or office visit and time spent on each case to arrive at this result. The length of time spent was then summed and divided by the number of cases for the month per officer. The total time spent on victim contact in June was then again summed up and divided by the number of officers that participated.

Below are the recalculated claimable hours.

TEL TIME LOG	FY98-99	FY99-00	FY00-01	TOTAL
TOTAL CASES	2446	2283	2006	6735
15 MINUTES PER DPO PER CASE	611.5	570.8	501.5	1,683.8
HOURS CLAIMED	600	600	660	1860
DIFFERENCE	(11.5)	29.25	158.5	176.25

Finding 1 sub-Para 1.2

For FY 1998-99 and FY 1999-2000, the county claimed hours for its investigative unit to perform activities for the administration and regulation component. SCO auditor interviews of the investigative officers revealed this is not a function that this unit performs.

The Department concurs that the administration and regulation component is not a function that the Investigation officer performs. The claim however, reflected the investigation officer's understanding of the function that was performed at that time. The officer considered "assisting" the Probation Officer in the Program Certification unit performing on-site evaluations and in bilingual translation as an Administrative function. As stipulated in the claiming instructions, "On-site evaluations" as part of the processing

of initial and annual renewal approvals of vendors are reimbursable activities. Therefore, with that assumption, the officer recorded the time on the administration and regulation component to reflect that day's activity.

Finding 1 sub-Para 1.3

For FY 1999-2000 and 2000-01, the county claimed hours for staff training. The county provided the agenda for the training. However, the agenda provided did not contain documentation to support that the training related to the mandate.

Response:

The Department provided the State Controller audit staff with copies of Standard Training Code attendance roster on April 7, 2003. Copies of the description of training outline and Domestic Violence related topics that were dated within the audit period were also faxed to the audit staff on June 17, 2003. State Controller audit staff did not respond as to whether documents forwarded were acceptable or meets audit criteria. The documents presented clearly shows the attendees, the topic of the training and the trainer's name. We consider that these documents adequately support our claim.

Finding 1 sub-Para 1.4

For FY 1999-2000 and 2000-01, the county claimed hours for meeting and conferring with criminal justice agencies. County personnel stated that a different unit within the Probation Department claimed the additional hours and provided a memorandum that was written by the department's supervisor, which included the number of hours and stated that department staff was at meetings. However, this documentation did not identify who attended such meetings. The county did not provide any documentation to substantiate those employees actually attended the meetings in question.

Response:

It was very common practice for the Certification Unit Deputy Probation Officer and the Domestic Violence unit Supervising Probation Officer and/or Deputy Probation Officer to attend the same meetings with other criminal justice agencies. Their functions are different enough that each Probation officer gets different benefits and knowledge from having the two officers attend the meetings. The department submitted meeting records attended by the Deputy Probation Officers that was dated within the audit period on June 17, 2003 to State Controller audit staff. We did not receive a response pertaining to our forwarded documentation.

Para 2

For victim notification, the county claimed salaries and benefits totaling \$143,277 (\$52,285 for FY 1998-99, \$36,227 for FY 1999-2000, and \$54,765 for FY 2000-01) that were unsupported or ineligible for the following reasons:

Para 2 sub-Para 2.1

For FY 1998-99 and 1999-2000, the documentation provided by the county did not support the total number of letters sent to notify victims regarding the requirement for the defendant's participation in a batterer's program, to notify victims regarding available victim resources, and to inform victims that attendance in any program does not guarantee that an abuser will not be violent.

Response

The County concurs with the finding.

Para 2 sub-Para 2.2

For the entire audit period, the county was unable to support all of the hours it claimed for the officers to make field contact with the victims. The county submitted field contact logs to support these hours; however, the total hours claimed did not reconcile to the hours on the field contact logs.

Response:

This item was presented by fiscal year in a report given to State Controller audit staff at the earlier exit conference. The County agreed to the Controller's findings in that report which allowed for reimbursement of 131 hours out of 422 hours in FY 98/99, 343 out of 408 in FY 99/00, and 435 out of 487 in FY 00/01. In summary, the State Controller agreed that 882 hours out of 1,317 were allowable. We are surprised that this has not been recorded in the draft report and the audit seems to disallow all costs.

The only period that was really in question was July 98 – January 99 which was the first year of the claim. The documents are no longer available because the Probation's Domestic Violence staff had already purged them. However, SCO audit staff was able to audit the remaining 209 cases from the time period February 99 – June 99 and found 111 eligible cases, which is 53%. The following years findings were 343 out of 408 in FY 99/00 an 84% ratio, and 435 out of 487 in FY 00/01, which is 89% allowable. Although the State Controller audit staff have already verbally agreed to allow 20 cases on the periods in question (7/98 – 01/99), we recommend that State Controller instead consider using the 53% ratio on the 213 cases that were purged and allow 112 cases to be claimed.

Para2 sub-Para 2.3

For the entire audit period, the county claimed time spent on preparation of letters sent to victims for notification of (1) violation of probation and (2) scheduled hearings and or status changes in cases. These activities are not reimbursable under the mandate. (The county duplicated the number of letters sent to victims advising them of scheduled hearings.)

Response:

We concur that this is not a reimbursable activity.

Para2 sub-Para 2.4

For FY 2000-01, the county claimed estimated hours spent talking with victims on the telephone. No documentation was provided to substantiate the activities performed or the time spent on such activities.

Response:

During discussions with the State Controller audit staff, the County agreed to do a time study that could be retroactively applied to the time spent talking with victims to document and substantiate these costs. Again the process has not changed significantly for the past several years. The department used the same time log in June 2003 to validate the activities performed and hours claimed on victim telephone contacts for FY2000-01.

Methodology used

The department used a matrix showing dates, case numbers, and method of contact - phone or office visit and time spent on each case to arrive at this result. The length of time spent was then summed and divided by the number of cases for the month per officer. The total time spent on victim contact in June was then again summed up and divided by the number of officers that participated.

The average of 15 minutes per case was used to obtain the claimable hours below.

TEL TIME LOG	FY98-99	FY99-00	FY00-01	TOTAL
TOTAL CASES	2446	2283	2006	6735
15 MINUTES PER DPO PER CASE	611.5	570.8	501.5	1,683.8
HOURS CLAIMED	600	600	660	1860
DIFFERENCE	(11.5)	29.25	158.5	176.25

Para No. 3

For assessment of future probability of defendant committing murder, the county claimed salaries and benefits totaling \$75,050 (\$12,575 for FY 1998-99, \$59, 434 for FY 1999-2000, and \$3,043 for FY 2000-01 that were unsupported for the following reasons:

The county used a FY 1998-99 time study to support time spent performing the mandate activity during FY 1999-2000. The county did not perform a time study during FY 1999-2000; however, it did perform a time study for FY 2000-01. The time study results showed that the amount of time spent on this activity had consistently declined from one time study to the next. The county stated that such reduction was due to the learning

curve and efficiency of probation officers performing the mandate-related activities. The SCO analysis revealed that the average of the FY 1998-99 and FY 2000-01 time study results should more closely approximate actual costs for FY 1999-2000 rather than FY 1998-99 time study results claimed by the county.

For the unallowable costs due to lack of documentation, the county stated that it may perform a current time study and apply its results to the audit period. If a time study is performed, the county still must support that the activities were performed and that the time study results reflect actual time spent during the audit period.

Response:

We believe that State Controller audit staff are being reasonable in the application of how to use the time studies that were performed. The Probation department has subsequently instituted a quarterly time log to comply with this finding. Based on the current time study data, our claimed costs should be reviewed and allowed.

FINDING 2- Overstated Indirect costs

The county claimed indirect costs using overstated indirect cost rates. The county revised its countywide cost allocation plan but did not apply the revised amounts used when computing the indirect cost rate, resulting in an overstated indirect costs rate. The auditor recomputed the indirect costs by multiplying the allowable salaries and benefits costs to the revised indirect costs rates.

Response: This was an oversight by the department and we concur with the finding.

FINDING 3 - Unreported reimbursements

For FY 1998-99, the county did not reduce claimed costs by \$2,250 received for processing of initial and annual renewal approvals for vendors, which includes application review and on-site evaluations.

Response: This was an error and we concur.

County of Santa Clara

Finance Agency
Controller-Treasurer Department
County Government Center, East Wing
70 West Hedding Street
San Jose, California 95110-1705
(408) 299-2541 FAX 289-8629



December 27, 2001

The State Controller's Office
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P. O. Box 942850
Sacramento, CA 94250

Subject: Countywide Productive Hourly Rate for SB90 Claims

The Santa Clara County has decided to use the countywide effectively hourly rate in calculating the direct labor costs for its future SB90 claims. The methodology used by the County in determining the countywide effective hourly rate is consistent with the guidelines issued by the State Controller's Office in the 'SB90-Mandated Cost Manual for the Counties'. Developing a countywide effective hourly rate will standardize the County's approach, minimize duplication of effort presently expended making these calculations, and improve the accuracy and documentation related to the calculation of the productive hour rates.

The State Manual suggests the following three methods for determining the productive hours and gives the counties an option to use any of these methods:

- a. Actual annual productive hours for each job title;
- b. Countywide average annual productive hours; or
- c. The standard annual 1800 hours. The State Controller included the following items in determining the standard 1800 hours:
 - Paid holidays
 - Vacation earned
 - Sick leave taken
 - Informal time off
 - Jury Duty
 - Military leave taken

Prior to developing the productive hourly rate calculations, our Management Auditor (Roger Mialocq) contacted the State Controller's Bureau Chief for Compliance Audits (Jim Spano) to see if there were any objections to the countywide productive hourly rate usage. Mr. Spano concurred that the countywide hourly rate will result in a more efficient, less costly and more accurate approach.

We have decided to use the countywide effective hours, and have enclosed for your review, analysis of actual hours for all county employees and the calculation of the countywide productive hours for the fiscal years 2000 and 2001. For this, we have used the information on actual hours expended during the fiscal year with data extracted from the county's computerized payroll (People Soft) system. We will amend the SB90 claims for fiscal year 2000, and will prepare all future SB90 claims using this methodology.

Please review the enclosed schedules and provide us with your immediate response. Complete supporting working papers are available at our office and will be made available upon your request. We will submit the details with each claim submitted.

If you need more information, please contact the County's SB90 Coordinator, Mr. Ram Venkatesan, at (408) 299-5214 or by email ramaiah.venkatesan@fin.co.scl.ca.us

Sincerely,



David G. Elledge
Controller-Treasurer

Encl:

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

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

S03-MCC-002

Tab 6

Santa Clara County
 Domestic Violence Treatment Services Program
 July 1, 1998, through June 30, 2001
 S03-MCC-0002
Audit Adjustment Summary

<u>Elements</u>	<u>Initial Audit Report</u>	<u>Revisions to Audit Report</u>	<u>Revised Audit Report</u>
<u>Finding 1</u>			
a. Admin and Regulation	\$ (137,063)	\$ 46,114	\$ (90,949)
b. Victim Notification	(143,277)	6,708	(136,569)
c. Assessment of Future	<u>(75,050)</u>	<u>-</u>	<u>(75,050)</u>
Total Direct Costs	(355,390)	52,822	(302,568)
d. Indirect Costs	<u>(349,690)</u>	<u>51,595</u>	<u>(298,095)</u>
 Total Direct & Indirect Costs	 (705,080)	 104,417	 (600,663)
<u>Finding 2</u>			
a. Indirect Costs	(41,345)	(3,536)	(44,881)
<u>Finding 3</u>			
a. Offsetting Reimbursements	<u>(2,250)</u>	<u>-</u>	<u>(2,250)</u>
 TOTAL	 <u>\$ (748,675)</u>	 <u>\$ 100,881</u>	 <u>\$ (647,794)</u>

Santa Clara County
 Domestic Violence Treatment Services Program
 July 1, 1998, through June 30, 2001
 S03-MCC-0002

Finding 1 Summary

<u>Finding 1 - Unsupported Salaries & Benefits</u>	<u>W/P Ref:</u>	<u>Audit Adjustments</u>
<u>Original Audit Report</u>		
A. Administration & Regulation	1G2 / 8	\$ (137,063)
B. Victim Notification	1G2 / 8	(143,277)
C. Assessing Future Probability	1G2 / 8	(75,050)
D. Indirect Costs	1G2 / 3b	<u>(349,690)</u>
 Total Adjustments		 \$ <u>(705,080)</u>
<u>Revisions to Original Audit Report</u>		
A. Administration & Regulation		
a. Providing Resources	1H - 4b	\$ 20,311
b. Training Activities	1H - 5b	18,867
c. Meeting & Conferring	1H - 6b	<u>6,936</u>
Sub-Total		46,114
B. Victim Notification	1H - 4b	6,708
C. Assessing Future Probability		-
D. Indirect Costs	1H - 8	<u>51,595</u>
 Total Revisions		 \$ <u>104,417</u>
 <u>Revised Audit Report</u>		 <u>\$ (600,663)</u>

Santa Clara County
Domestic Violence Treatment Services Program
July 1, 1998, through June 30, 2001
S03-MCC-0002

Finding 2 Summary

<u>Finding 2 - Indirect Costs</u>	<u>W/P Ref:</u>	<u>Audit Adjustments</u>
Original Audit Report	1G2 / 3c	\$ (41,345)
Revisions to Original Audit Report	1H - 8	<u>(3,536)</u>
Revised Audit Report		<u>\$ (44,881)</u>

Santa Clara County
Domestic Violence Treatment Services Program
July 1, 1998, through June 30, 2001
S03-MCC-0002

Finding 3 Summary

<u>Finding 3 - Unreported Reimbursements</u>	<u>W/P Ref:</u>	<u>Audit Adjustments</u>
Original Audit Report	3K / 3	\$ (2,250)
Revisions to Original Audit Report		<u>-</u>
Revised Audit Report		<u><u>\$ (2,250)</u></u>

10/2/03
4/03
8/03
P6/03A
8/03

Santa Clara County
Domestic Violence Treatment Services Program
Analysis of Claimed Costs
Audit Period from July 1, 1998, through June 30, 2001
S03-MCC-0002

<u>Cost Elements</u>	<u>A</u> <u>Costs Claimed</u>	<u>B</u> <u>Allowable Per</u> <u>Audit</u>	<u>C</u> <u>Audit</u> <u>Adjustments</u>
<u>July 1, 1998, through June 30, 1999</u>			
Salaries	\$ ^{10/2/03} 266,062	\$ ^{10/2/03} 186,716	\$ ^{10/2/03} (79,346) ^{10/1,4}
Benefits	83,524	58,610	(24,914)
Subtotal	349,586	245,326	(104,260)
Indirect Costs	348,429	239,656	^{10/2/03} (108,773)
Subtotal	698,015	484,982	(213,033)
Less Offsetting Savings	-	(2,250)	(2,250) ^{10/1,4}
Total Claimed Cost	698,015	482,732	(215,283)
Less 10% Late Penalty	-	-	-
Total Net Claim	<u>\$ 698,015</u> ^{10/2/03}	<u>\$ 482,732</u>	<u>\$ (215,283)</u>

July 1, 1999, through June 30, 2000

Salaries	\$ ^{10/2/03} 329,603	\$ ^{10/2/03} 186,852	\$ ^{10/2/03} (142,751) ^{10/1,4}
Benefits	71,246	41,257	(29,989)
Subtotal	400,849	228,109	(172,740)
Indirect Costs	398,858	190,850	^{10/2/03} (208,008)
Subtotal	799,707	418,959	(380,748)
Less Offsetting Savings	(3,000)	(3,000)	-
Total Claimed Cost	796,707	415,959	(380,748)
Less 10% Late Penalty	(742)	(742)	-
Total Net Claim	<u>\$ 795,965</u> ^{10/2/03}	<u>\$ 415,217</u>	<u>\$ (380,748)</u>

July 1, 2000, through June 30, 2001

Salaries	\$ ^{10/2/03} 225,786	\$ ^{10/2/03} 161,649	\$ ^{10/2/03} (64,137) ^{10/1,4}
Benefits	50,155	35,902	(14,253)
Subtotal	275,941	197,551	(78,390)
Indirect Costs	260,120	185,866	^{10/2/03} (74,254)
Subtotal	536,061	383,417	(152,644)
Less Offsetting Savings	(2,750)	(2,750)	-
Total Claimed Cost	533,311	380,667	(152,644)
Less 10% Late Penalty	-	-	-
Total Net Claim	<u>\$ 533,311</u> ^{10/2/03}	<u>\$ 380,667</u>	<u>\$ (152,644)</u>

Summary: July 1, 1998, through June 30, 2001

Salaries	\$ ^{10/2/03} 821,451	\$ ^{10/2/03} 535,217	\$ ^{10/2/03} (286,234) ^{10/1,4}
Benefits	204,925	135,769	(69,156)
Subtotal	1,026,376	670,986	(355,390)
Indirect Costs	1,007,407	616,372 ^{10/2/03}	^{10/2/03} (391,035) ^{10/2/03}
Subtotal	2,033,783	1,287,358	(746,425)
Less Offsetting Savings	(5,750)	(8,000)	(2,250) ^{10/1,4}
Total Claimed Cost	2,028,033	1,279,358	(748,675)
Less 10% Late Penalty	(742)	(742)	-
Total Net Claim	<u>\$ 2,027,291</u> ^{10/2/03}	<u>\$ 1,278,616</u> ^{10/2/03}	<u>\$ (748,675)</u> ^{10/2/03}

✓ A + C = B

10/15, 1A/7

10/14, 1A/2

10/13/01
 4/10
 C/10
 1/10

**Santa Clara County
 Domestic Violence Treatment Services Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002**

Summary of Disallowed Indirect Costs

	Fiscal Years			Total
	1998-99	1999-2000	2000-01	
Adjustment due to overstated salaries and benefits	10/2/34 (\$103,916) ID/4	10/2/34 (\$171,876) ID/4	10/2/34 (\$73,898) ID/4	10/2/34 (\$349,690) ID/1, 4, 5c
Adjustment due to overstated indirect cost rates	10/2/3c (\$4,857)	10/2/3c (\$36,132)	10/2/3c (\$356)	10/2/3c (\$41,345)
Total disallowed indirect costs	(\$108,773)	(\$208,008)	(\$74,254)	(\$391,035) 10/2/3

102/3b
6/1/01

Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Disallowed Indirect Costs due to Overstated Salaries and Benefits

	Fiscal Years			Total
	1998-99	1999-2000	2000-01	
Disallowed costs	\$ 104,260	\$ 172,740	\$ 78,390	\$ 355,390
Claimed rate	99.67%	99.50%	94.27%	
Disallowed indirect costs	<u>\$ 103,916</u>	<u>\$ 171,876</u>	<u>\$ 73,898</u>	<u>\$ 349,690</u>

102/3b

W/P 1 G 2/3c

13C
0 8/03

**Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002**

Indirect Cost Rate Adjustment

	Adjustments			Total
	1998-99	1999-2000	2000-01	
Supported Indirect Cost Rate	357/1 97.69%	357/1 83.66%	357/1 94.09%	
Claimed indirect cost rate	99.67%	99.50%	94.27%	
Variance	-1.98%	-15.84%	-0.18%	
Allowable costs	\$ 245,326	\$ 228,109	\$ 197,551	
Difference in indirect cost	\$ (4,857)	\$ (36,132)	\$ (356)	\$ (41,345)

162/3c

TO 1D/6

SANTA CLARA COUNTY
 DOMESTIC VIOLENCE TREATMENT SERVICES PROGRAM
 SUMMARY OF EXAMINATION
 AUDIT PERIOD FROM JULY 1, 1998, THROUGH JUNE 30, 2001
 S03-MCC-0002

Description	1998/99 - 2000/01 Total Claimed Costs <u>A</u>			1998/99 - 2000/01 Total Allowable Costs <u>B</u>			1998/99 - 2000/01 Total Audit Adjustments <u>C</u>		
	Salaries	Benefits	Totals	Salaries	Benefits	Totals	Salaries	Benefits	Totals
Total Increased Direct Costs	\$ 821,451	\$ 204,925	\$ 1,026,376 ^{162/3}	\$ 535,217	\$ 135,769	\$ 670,986 ^{162/3}	\$ 286,234	\$ 69,156	\$ 355,390 ^{162/3}
Indirect Costs	\$ 805,988	\$ 201,419	\$ 1,007,407	\$ 490,819	\$ 125,552	\$ 616,371	\$ 315,169	\$ 75,867	\$ 391,036
Total Increased Costs	\$ 1,627,439	\$ 406,344	\$ 2,033,783	\$ 1,026,036	\$ 261,321	\$ 1,287,357	\$ 601,403	\$ 145,023	\$ 746,426
Less Offsetting Savings			(5,750)			(8,000)			2,250
Total Claim			2,028,033			1,279,357			\$ 748,676
Less 10% Late Penalty			742			742			-
Total Net Claim			<u>2,027,291</u>			<u>1,278,615</u>			<u>\$ 748,676</u>

A 16215 A + 16216 A + 16217 A
 B 16215 B + 16216 B + 16217 B
 C 16215 C + 16216 C + 16217 C

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Santa Clara County
Legislatively Domestic Violence Treatment Services
Analysis of Salaries 1998/99
Audit Period From July 1, 1998 through June 30, 2001
Audit I.D. # S03-MCC-0002

Reimbursable Component	<u>Claimed Salaries A</u>	<u>Allowable Salaries per Audit B</u>	<u>Unallowable Salaries per Audit C</u>
A. Administration and Regulation of Batterer's Treatment programs	\$ 96,734 ^{102/10}	\$ 66,748 ^{102/10}	\$ (29,986)
B. Victim Notification	77,320	37,528	(39,792)
C. Assessing Future Probability of Defendant Committing Murder	92,008 ^{102/10}	82,440 ^{102/10}	(9,568)
Total	<u>\$ 266,062</u>	<u>\$ 186,716</u>	<u>\$ (79,346)</u> ^{102/10}

C = B - A

SANTA CLARA COUNTY
DOMESTIC VIOLENCE TREATMENT SERVICES PROGRAM
SUMMARY OF EXAMINATION
AUDIT PERIOD FROM JULY 1, 1998, THROUGH JUNE 30, 2001
S03-MCC-0002

Description	1998/99 Claimed Costs <i>A</i>			1998/99 Allowable Costs <i>B</i>			1998/99 Unallowable Costs <i>C</i>		
	Salaries	Benefits	Totals	Salaries	Benefits	Totals	Salaries	Benefits	Totals
Total Increased Direct Costs	\$ ¹⁶²⁴³ 266,062	\$ ¹⁶²⁴³ 83,524	\$ 349,586	\$ ¹⁶²⁴³ 186,716	\$ ¹⁶²⁴³ 58,610	\$ 245,326	\$ ¹⁶²⁴³ 79,346	\$ ¹⁶²⁴³ 24,914	\$ 104,260
Indirect Cost Rate	³⁵¹¹ 99.67%	99.67%		³⁵¹¹ 97.69%	97.69%				
Indirect Costs	\$ 265,181	\$ 83,248	\$ 348,429	\$ 182,403	\$ 57,256	\$ 239,659	\$ 82,778	\$ 25,992	\$ 108,770
Total Increased Costs			\$ 698,015			\$ 484,985			\$ 213,030
Less Offsetting Savings			-			(2,250)			2,250
Total Claim			\$ 698,015			\$ 482,735			\$ 215,280
Less 10% Late Penalty			-			-			-
Total Net Claim			\$ 698,015			\$ 482,735			\$ 215,280

C = A - B

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SANTA CLARA COUNTY
 DOMESTIC VIOLENCE TREATMENT SERVICES PROGRAM
 SUMMARY OF EXAMINATION
 AUDIT PERIOD FROM JULY 1, 1998, THROUGH JUNE 30, 2001
 S03-MCC-0002

Description	1999/2000 Claimed Costs <i>A</i>			1999/2000 Allowable Costs <i>B</i>			1999/2000 Unallowable Costs <i>C</i>		
	Salaries	Benefits	Totals	Salaries	Benefits	Totals	Salaries	Benefits	Totals
Total Increased Direct Costs	\$ 329,603	\$ 71,246	\$ 400,849 <i>36.74%</i>	\$ 186,852	\$ 41,257	\$ 228,109 <i>16.21%</i>	\$ 142,751	\$ 29,989	\$ 172,740 <i>16.21%</i>
Indirect Cost Rate	<i>5521</i> 99.50%	99.50%		<i>5521</i> 83.66%	83.66%				
Indirect Costs	\$ 327,966	\$ 70,892	\$ 398,858 <i>103.2</i>	\$ 156,320	\$ 34,516	\$ 190,836 <i>16.21%</i>	\$ 171,646	\$ 36,376	\$ 208,022 <i>16.21%</i>
Total Increased Costs			\$ 799,707			\$ 418,945			\$ 380,762
Less Offsetting Savings			(3,000)			(3,000)			-
Total Claim			\$ 796,707 <i>103.2</i>			\$ 415,945 <i>16.21%</i>			\$ 380,762 <i>16.21%</i>
Less 10% Late Penalty			742			742			-
Total Net Claim			\$ 795,965			\$ 415,203			\$ 380,762

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SANTA CLARA COUNTY
 DOMESTIC VIOLENCE TREATMENT SERVICES PROGRAM
 SUMMARY OF EXAMINATION
 AUDIT PERIOD FROM JULY 1, 1998, THROUGH JUNE 30, 2001
 S03-MCC-0002

Description	2000/01 Claimed Costs <i>A</i>			2000/01 Allowable Costs <i>B</i>			2000/01 Unallowable Costs <i>C</i>		
	Salaries	Benefits	Totals	Salaries	Benefits	Totals	Salaries	Benefits	Totals
Total Increased Direct Costs	\$ 225,786	\$ 50,155	\$ 275,941 ¹⁶²⁴³	\$ 161,649	\$ 35,902	\$ 197,551 ¹⁶²⁴³	\$ 64,137	\$ 14,253	\$ 78,390 ¹⁶²⁴³
Indirect Cost Rate	<i>353/</i> 94.27%		94.27%	<i>353/</i> 94.09%		94.09%			
Indirect Costs	\$ 212,841	\$ 47,279	\$ 260,120	\$ 152,096	\$ 33,780	\$ 185,876	\$ 60,745	\$ 13,499	\$ 74,244
Total Increased Costs			\$ 536,061			\$ 383,427			\$ 152,634
Less Offsetting Savings			(2,750)			(2,750)			-
Total Claim			\$ 533,311 ¹⁶²⁴³			\$ 380,677			\$ 152,634
Less 10% Late Penalty			-			-			-
Total Net Claim			\$ 533,311			\$ 380,677			\$ 152,634

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County of Santa Clara
Legislatively Mandated Domestic Violence Treatment Services
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 1998-2001

Component	1998-99 Claimed Costs ^A			1998-99 Allowable Costs ^B			1998-99 Unallowable Costs ^C		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration and Regulation of Batters Treatment Program	1127/12 \$ 96,734	1127/12 \$ 30,368	\$ 127,102	1127/12 \$ 66,748	1127/12 \$ 20,952	\$ 87,700	\$ 29,986	\$ 9,416	\$ 39,402 10/11
Victim Notification	77,320	24,273	101,593	37,528	11,780	49,308	39,792	12,493	52,285 10/12
Assessing Future Probability of Defendant Committing Murder	92,008	28,883	120,891	82,440	25,878	108,318	9,568	3,005	12,573 10/12
Total Direct Costs	\$ 266,062	\$ 83,524	\$ 349,586	\$ 186,716	\$ 58,610	\$ 245,326	\$ 79,346	\$ 24,914	\$ 104,260

Component	1999-2000 Claimed Costs			1999-2000 Allowable Costs			1999-2000 Unallowable Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration and Regulation of Batters Treatment Program	1127/12 \$ 135,836	1127/12 \$ 29,362	\$ 165,198	1127/12 \$ 72,181	1127/12 \$ 15,938	\$ 88,119	\$ 63,655	\$ 13,424	\$ 77,079 10/11
Victim Notification	77,924	16,844	94,768	47,953	10,588	58,541	29,971	6,256	36,227 10/12
Assessing Future Probability of Defendant Committing Murder	115,843	25,040	140,883	66,718	14,731	81,449	49,125	10,309	59,434 10/12
Total Direct Costs	\$ 329,603	\$ 71,246	\$ 400,849	\$ 186,852	\$ 41,257	\$ 228,109	\$ 142,751	\$ 29,989	\$ 172,740

Component	2000-01 Claimed Costs			2000-01 Allowable Costs			2000-01 Unallowable Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration and Regulation of Batters Treatment Program	1127/12 \$ 97,047	1127/12 \$ 21,557	\$ 118,604	1127/12 \$ 80,208	1127/12 \$ 17,814	\$ 98,022	\$ 16,839	\$ 3,743	\$ 20,582 10/11
Victim Notification	93,852	20,848	114,700	49,043	10,892	59,935	44,809	9,956	54,765 10/12
Assessing Future Probability of Defendant Committing Murder	34,887	7,750	42,637	32,398	7,196	39,594	2,489	554	3,043 10/12
Total Direct Costs	\$ 225,786	\$ 50,155	\$ 275,941	\$ 129,251	\$ 28,706	\$ 197,551	\$ 64,137	\$ 14,253	\$ 78,390

Component	1998/99-2000/01 Claimed Costs			1998/99-2000/01 Allowable Costs			1998/99-2000/01 Unallowable Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration and Regulation of Batters Treatment Program	\$ 329,617	\$ 81,287	\$ 410,904	\$ 219,137	\$ 54,704	\$ 273,841	\$ 110,480	\$ 26,583	\$ 137,063 10/11
Victim Notification	249,096	61,965	311,061	134,524	33,260	167,784	114,572	28,705	143,277
Assessing Future Probability of Defendant Committing Murder	242,738	61,673	304,411	181,556	47,805	229,361	61,182	13,868	75,050 10/12
Total Direct Costs	\$ 821,451	\$ 204,925	\$ 1,026,376	\$ 535,217	\$ 135,769	\$ 670,986	\$ 286,234	\$ 69,156	\$ 355,390

C = A - B

G = D + E + F

✓ = amounts were adjusted by one dollar in order for total claimed equal to calculate correctly

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Santa Clara County
Legislatively Domestic Violence Treatment Services
Analysis of Benefits 1998/99
Audit Period From July 1, 1998 through June 30, 2001
Audit I.D. # S03-MCC-0002

Reimbursable Component	<u>Benefits Claimed</u>	<u>Allowable Benefits per Audit</u>	<u>Unallowable Benefits per Audit</u>
A. Administration and Regulation of Batterer's Treatment programs	\$ ^{16,213} 30,368 ⁴	\$ ^{16,410} 20,952 ⁴	\$ (9,416)
B. Victim Notification	\$ 24,273	\$ 11,780	\$ (12,493)
C. Assessing Future Probability of Defendant Committing Murder	\$ 28,884 ¹⁶⁴⁸	\$ 25,878 ¹⁶⁴⁸	\$ (3,006)
Calculated Total	<u>\$ 83,525</u>	<u>\$ 58,610</u>	<u>\$ (24,915)</u>
Total (based on claimed cost)	\$ 83,524	\$ 58,610	\$ (24,914) ¹⁶⁴⁵

✓ Although the claimed benefit costs calculate to \$83,525 the county claimed \$83,524. Therefore, the unallowable costs were based on the amount claimed.

Santa Clara County
 Legislatively Mandated Domestic Violence Treatment Services Authorization and Case Management Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 1998-99

Component	Name/ Title	Claimed Rate ✓	Claimed Hours ✓	Claimed Salary Amount ✓	Calculated Salaries	Difference in Salaries	Benefit Rate Claimed	Claimed Benefits ✓	Calculated Benefits based on calculated Salaries	Difference in Benefit	Difference Salaries and Benefits
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 35.53	2,723	\$ 96,734 ^{4/27/01}	\$ 96,748	\$ 14	31.39%	\$ 30,368 ^{4/27/01}	\$ 30,372	\$ 4	\$ 18
Victim Notification	Various Probation Officers	35.53	2,176	77,320	77,313	(7)	31.39%	\$ 24,273	24,271	(2)	(9)
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	35.53	2,590	92,008	92,023	15	31.39%	28,884	28,889	5	20
				<u>\$ 266,062</u>	<u>\$ 266,084</u>	<u>\$ 22</u>		<u>\$ 83,525</u>	<u>\$ 83,532</u>	<u>\$ 7</u>	<u>\$ 29</u>

		Allowable Rate per Audit	Allowable Hours per Audit	Allowable Salaries per Audit	Unallowable per Audit	Allowable Benefit Rate per Audit	Allowable Benefits per Audit	Unallowable per Audit
Administration and Regulation of Batters Treatment Program	Various Probation Officers	^{4/27/01} \$ 31.83	^{3/4/2/5} 2,097	\$ 66,748 ^{4/27/01}	\$ (29,986)	31.39%	20,952 ^{4/27/01}	\$ (9,416)
Victim Notification	Various Probation Officers	\$ 31.83	1,179	\$ 37,528	\$ (39,792)	31.39%	11,780	\$ (12,493)
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 31.83	2,590	\$ 82,440	\$ (9,568)	31.39%	25,878	\$ (3,008)
Totals				<u>\$ 186,716</u>	<u>\$ (79,346)</u>		<u>\$ 58,610</u>	<u>\$ (24,915)</u>

✓ = Claimed cost from Santa Clara County's Domestic Violence Treatment Services Claim

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Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Test of Productive Hours 1998/99

	36117 <u>Claimed</u>		<u>Allowable</u>	<u>Difference</u>
Total Regular Hours	2080		2080	
Vacation/STO Earned	248	36110	248	
Sick Leave Earned ✓	64		0	
Average Sick Leave Used		16245	53.3	
Paid Holiday	88	36119	88	
Authorized Breaks ✓	101		0	
Training ✓	40		0	
Staff Meeting ✓	24	565	0	389.3
Total Productive Hours	<u>1515</u>		<u>1690.7</u>	-175.7
Average Salary	\$ 53,822		\$ 53,822	
Productive Hourly Rate	35.53		31.83	3.70
			162/10	

✓ SCO management determined that these hours should be included in the productive hours ✓

Q = Auditee submitted average sick leave used hours post exit conference these hours were not audited. However we will audit this area in future audits.

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Santa Clara County
Legislatively Domestic Violence Treatment Services
Analysis of Salaries 1999/2000
Audit Period From July 1, 1998 through June 30, 2001
Audit I.D. # S03-MCC-0002

Reimbursable Component	Claimed Salaries A	Allowable Salaries per Audit B	Unallowable Salaries per Audit C
A. Administration and Regulation of Batterer's Treatment programs	\$ 135,836 ^{10/11}	\$ 72,181 ^{10/11}	\$ (63,655)
B. Victim Notification	77,924	47,953	(29,971)
C. Assessing Future Probability of Defendant Committing Murder	115,842 ^{10/11}	66,718 ^{10/11}	(49,124)
Calculated Total	<u>\$ 329,602</u>	<u>\$ 186,852</u>	<u>\$ (142,750)</u>
Total Claimed	\$ 329,603	\$ 186,852	\$ (142,751) ^{10/11}

Although the amounts calculate to \$329,602, the county claimed 329,603. The discrepancy can be due to rounding errors. Therefore, the unallowable costs will be based on the actual amount claimed.

$C = B - A$

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 10/4/13

**Santa Clara County
 Legislatively Domestic Violence Treatment Services
 Analysis of Benefits 1999-2000
 Audit Period From July 1, 1998 through June 30, 2001
 Audit I.D. # S03-MCC-0002**

Reimbursable Component	<u>Benefits Claimed _A</u>	<u>Allowable Benefits per Audit _B</u>	<u>Unallowable per Audit _C</u>
A. Administration and Regulation of Batterer's Treatment programs	\$ 29,362	\$ 15,938	\$ (13,424)
B. Victim Notification	16,844	10,588	(6,256)
C. Assessing Future Probability of Defendant Committing Murder	25,040	14,731	(10,309)
Total	<u>\$ 71,246</u>	<u>\$ 41,257</u>	<u>\$ (29,989)</u>

$C = B - A$

10/2/13

Santa Clara County
Legislatively Mandated Domestic Violence Treatment Services-Authorization and Case Management Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 1999-2000

Component	Name/ Title	Claimed Rate	Claimed Hours	Claimed Salary Amount	Calculated Salaries	Difference in Salaries	Benefit Rate Claimed	Claimed Benefits	Calculated Benefits based on calculated Salaries	Difference in Benefit	Difference Salaries and Benefits
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 39.01	3,482	135,836	135,833	(3)	21.62%	29,362	29,361	(1)	(4)
Victim Notification	Various Probation Officers	\$ 39.01	1,997	77,924	77,903	(21)	21.62%	16,844	16,839	(5)	(26)
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 39.01	2,969	115,842	115,821	(21)	21.62%	25,040	25,035	(5)	(26)
				<u>329,602</u>	<u>329,557</u>	<u>(45)</u>		<u>71,246</u>	<u>71,235</u>	<u>(11)</u>	<u>(56)</u>
		Allowable Rate per Audit	Allowable Hours per Audit	Allowable Salaries per Audit	Unallowable per Audit		Allowable Benefit Rate per Audit	Allowable Benefits per Audit	Unallowable per Audit		
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 33.51	2,154	\$ 72,181	\$ (63,655)		22.08%	15,938	\$ (13,424)		
Victim Notification	Various Probation Officers	\$ 33.51	1,431	\$ 47,953	\$ (29,971)		22.08%	10,588	\$ (6,256)		
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 33.51	1,991	\$ 66,718	\$ (49,124)		22.08%	14,731	\$ (10,309)		
Totals				<u>\$ 186,852</u>	<u>\$ (142,750)</u>			<u>\$ 41,257</u>	<u>\$ (29,989)</u>		

✓ Claimed Amounts on Santa Clara County's Domestic Violence Treatment Services

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as 4/5/03

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Santa Clara County
 Domestic Violence Treatment Services-Authorization and Case Management Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Test of Productive Hours 1999/2000

	^{302/18} <u>Claimed</u> 2080	<u>Allowable</u> 2080	Difference
Total Regular Hours	2080	2080	
Vacation/STO Earned	248	^{302/11} 248	
Sick Leave Earned ✓	64	0	
Average Sick Leave Used ^φ		^{164/26} 47.83	
Paid Holiday	88	^{302/16} 88	
Authorized Breaks ✓	101	0	
Training ✓	40	0	
Staff Meeting ✓	24	0	
Total Productive Hours	<u>1515</u>	<u>383.83</u>	(181.17)
Average Salary	\$ 59,106	\$ 56,833	
Productive Hourly Rate	39.01	^{162/14} 33.51	5.50

✓ SCO management determined that these hours should be included in the productive hours. ✓

φ: Auditor submitted average sick leave used hours post exit conference these hours were not audited at this time. However, we will audit this area in future audits

1624/16

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Santa Clara County
Legislatively Domestic Violence Treatment Services
Analysis of Salaries 2000-01
Audit Period From July 1, 1998 through June 30, 2001
Audit I.D. # S03-MCC-0002

Reimbursable Component	Salaries Claimed	Allowable Salaries per Audit	Unallowable Salaries per Audit
A. Administration and Regulation of Batterer's Treatment programs	\$ ^{1624/16} 97,047 ⁴	\$ ^{1624/16} 80,208 ⁴	\$ (16,839)
B. Victim Notification	93,852	49,043	(44,809)
C. Assessing Future Probability of Defendant Committing Murder	34,888	32,398	(2,490)
Total	\$ 225,787	\$ 161,649	\$ (64,138)
Adjusted Claim Amount	\$ 225,786	\$ 161,649	\$ (64,137)

1624/16

The county claimed a total amount of \$275,941 in salaries and benefits (\$225,787 salaries and \$50,155 in benefits). These amounts actually total \$275,942. The auditor adjusted the salary amount down by one dollar so the total claim amount would add. The audit adjustments will be based on this amount.

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Santa Clara County
Legislatively Domestic Violence Treatment Services
Analysis of Benefits 2000-01
Audit Period From July 1, 1998 through June 30, 2001
Audit I.D. # S03-MCC-0002

Reimbursable Component	<u>Claimed Benefits</u>	<u>Allowable Benefits per Audit</u>	<u>Unallowable Benefits per Audit</u>
A. Administration and Regulation of Batterer's Treatment programs	\$ ^{16,416} 21,557	\$ ^{16,416} 17,814	\$ (3,743)
B. Victim Notification	20,848	10,892	(9,956)
C. Assessing Future Probability of Defendant Committing Murder	7,750	7,196	(554)
Total	<u>\$ 50,155</u>	<u>\$ 35,902</u>	<u>\$ (14,253)</u>

162/7

Santa Clara County
Legislatively Mandated Domestic Violence Treatment Services-Authorization and Case Management Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 2000-01

Component	Name/ Title	Claimed Rate	Claimed Hours	Claimed Salary Amount	Calculated Salaries	Difference in Salaries	Benefit Rate Claimed	Claimed Benefits	Calculated Benefits based on calculated Salaries	Difference in Benefit	Difference Salaries and Benefits
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 36.88	2,632	97,047 ^{162/16}	\$ 97,068	\$ 21	22.21%	21,557 ^{162/16}	\$ 21,559	\$ 2	\$ 23
Victim Notification	Various Probation Officers	\$ 36.88	2,545	\$ 93,852	93,860	8	22.21%	\$ 20,848	\$ 20,846	(2)	6
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 36.88	946	\$ 34,888	\$ 34,888	-	22.21%	\$ 7,750	\$ 7,749	(1)	(1)
				<u>\$ 225,787</u>	<u>\$ 225,816</u>	<u>\$ 29</u>		<u>\$ 50,155</u>	<u>\$ 50,154</u>	<u>\$ (1)</u>	<u>\$ 28</u>
		Allowable Rate per Audit	Allowable Hours per Audit	Allowable Salaries per Audit	Unallowable per Audit		Allowable Benefit Rate per Audit	Allowable Benefits per Audit	Unallowable per Audit		
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 34.25 ^{162/16}	2,342 ^{3 hrs/2 hr}	\$ 80,208 ^{162/16}	\$ (16,839)		22.21%	17,814 ^{162/16}	\$ (3,743)		
Victim Notification	Various Probation Officers	\$ 34.25	1,432 ^{162/16}	\$ 49,043 ^{162/16}	\$ (44,809)		22.21%	10,892	\$ (9,956)		
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 34.25	946 ^{3 hrs/2 hr}	\$ 32,398	\$ (2,490)		22.21%	7,196	\$ (554)		
Totals				<u>\$ 181,648</u>	<u>\$ (64,138)</u>			<u>\$ 35,902</u>	<u>\$ (14,253)</u>		

* Auditor noted a 1 hour error in previous paperwork and corrected

✓ Claimed amounts on Santa Clara County's Domestic Violence Treatment Services claims.

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Santa Clara County
 Domestic Violence Treatment Services Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Analysis of Claimed Cases-DV Unit 2000-01

Notifying Victim: Activity	Cases Claimed	Supported Cases per Audit	Unsupported Cases	Comments
Cases for DV unit:				
Letters for New Cases	641	0	641	Upon further review the county stated that no new letter was sent when cases were transferred to the dv unit. These numbers were already captured in the Sharks count.
Letters for Hearings:				
Misdemeanors	241	241	0	
Felonies	270	270	0	
Total hearings	511	511	0	County stated that it must inform victims of changes in the status of the cases. Further the county stated that these numbers were captured in the VOP count. However, this function is not reimbursable under this mandate
Fieldwork	487	435	52	
Total hours DV unit	1639	946	693	
Letters Sharks System	2006	2006	0	
Violation of Probation Letters	1253	1046	207	This function is not reimbursable under this mandate
Time Study	594	594	0	

Cases Transformed into Hours

Notifying Victims: Activity	Allowable Cases per Audit	Time spent doing Activity (in hours)	Total Allowable Hours	Comments
Hours for DV unit:				
Letters for New Cases	0	0.1667	0	not reimbursable under this mandate
Letters for Hearings:				
Misdemeanors	0			
Felonies	0			
Total hearings	0	0.1667	0	not reimbursable under this mandate
Fieldwork	435	1.00	435	
Total hours DV unit			435	
Letters Sharks System	2006	0.3333	669	
Violation of Probation Letters	0	0.1667	0	not reimbursable under this mandate
Time Study	594	0.55	328	SCO management determined that time study would be allowable based on the fact that work was demonstrated.
Total Hours			1432	

162/19
4/6/03
CP/03

Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Test of Productive Hours 2000-01

	<u>36319</u> Claimed	Allowable	Difference
Total Regular Hours		2080	
Average Productive Hours	1809.94		
Less Holiday	88	88	
Authorized Breaks	113.12	0	
Training	37.17	0	
Vacation/STO Earned		248	
Average Sick Leave Used		16427 51.59	
	<u>238.29</u>	<u>387.59</u>	
Total Productive Hours	<u>1571.65</u>	<u>1692.41</u>	-120.76
Average Salary	\$ 57,961	\$ 57,961	
Productive Hourly Rate	36.88	34.25 162/12	2.63

✓ The county created countywide productive hours for all its employees. The SCO has determined that the countywide productive hours is not allowable because it does not take into consideration the different classifications of employees. Therefore the auditor recalculated the productive hours based on the previous years using the departments bargaining contract and average sick leave used. See audit manual "mandated cost Manual local agencies", states "by classification" each job title "

Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Offsetting Savings 1998-99

<u>Revenue Deposit Date</u>	<u>Amount</u>
7/1/1998	3 ³⁴ / ₄ 250
7/16/1998	250
7/17/1998	250
7/20/1998	1,000
8/3/1998	250
7/8/1999	250
Total	<u><u>2,250</u></u>

✗ This amount was traced to the county's revenue report on microfiche.
Was not able to make a copy of the microfiche.

Santa Clara County
 Domestic Violence Treatment Services
 July 1, 1998 through June 30, 2001
 S03-MCC-002
 Schedule 1-
 Summary of Program Costs

1A-1a
DS 10/8/09
9/14/2009
1A-19 → 1A-70

<u>Cost Elements</u>	<u>Actual Costs</u>	<u>Allowable</u>	<u>Audit</u>	
	<u>Claimed</u>	<u>per audit</u>	<u>Adjustment: Reference¹</u>	
<u>July 1, 1998 through June 30, 1999</u>				
Salaries	\$266,062	\$197,037	(69,025)	Finding 1 <i>1A-115</i>
Benefits	83,524	61,850	(21,674)	Finding 1
Direct costs	349,586	258,887	(90,699)	
Indirect costs	348,429	252,907	(95,522)	Findings 1,2
Total direct and indirect costs	698,015	511,794	(186,221)	
Less other reimbursements		(2,250)	(2,250)	Finding 3
Total program costs	\$698,015	509,544	(\$188,471)	
Less amount paid by the State		(482,732)		
Allowable costs claimed in excess of (less than) amount paid		\$26,812		
<u>July 1, 1999 through June 30, 2000</u>				
Salaries	\$329,603	\$203,573	(\$126,030)	Finding 1 <i>1A-115</i>
Benefits	71,246	44,950	(\$26,296)	Finding 1
Direct costs	400,849	248,523	(\$152,326)	
Indirect costs	398,858	207,915	(\$190,943)	Findings 1,2
Total direct and indirect costs	799,707	456,438	(\$343,269)	
Less other reimbursements	(3,000)	(3,000)		
Subtotal	796,707	453,438	(\$343,269)	
Less late filing penalty	(742)	(742)		
Total program costs	\$795,965	452,696	(\$343,269)	
Less amount paid by the State		(415,217)		
Allowable costs claimed in excess of (less than) amount paid		37,479		
<u>July 1, 2000 through June 30, 2001</u>				
Salaries	\$225,786	\$177,071	(\$48,715)	Finding 1 <i>1A-115</i>
Benefits	50,155	39,327	(\$10,828)	Finding 1
Direct costs	275,941	216,398	(\$59,543)	
Indirect costs	260,120	203,609	(\$56,511)	Findings 1,2
Total direct and indirect costs	536,061	420,007	(\$116,054)	
Less other reimbursements	(2,750)	(2,750)		
Total program costs	\$533,311	417,257	(\$116,054)	
Less amount paid by the State		(380,667)		
Allowable costs claimed in excess of (less than) amount paid		36,590		

1A-110

Santa Clara County
 Domestic Violence Treatment Services
 July 1, 1998 through June 30, 2001
 S03-MCC-002

114-16
 DS 10/8/09

Schedule 1-
 Summary of Program Costs

<u>Cost Elements</u>	<u>Actual Costs</u> <u>Claimed</u>	<u>Allowable</u> <u>per audit</u>	<u>Audit</u> <u>Adjustments</u>
<u>Summary: July 1, 1998 through June 30, 2001</u>			
Salaries	\$821,451	\$577,681	(\$243,770)
Benefits	204,925	\$146,127	(\$58,798)
Direct costs	<u>1,026,376</u>	<u>\$723,808</u>	<u>(\$302,568)</u>
Indirect costs	<u>1,007,407</u>	<u>\$664,431</u>	<u>(\$342,976)</u>
Total direct and indirect costs	2,033,783	\$1,388,239	(\$645,544)
Less other reimbursements	<u>(5,750)</u>	<u>(\$8,000)</u>	<u>(\$2,250)</u>
Subtotal	2,028,033	\$1,380,239	(\$647,794)
Less late filing penalty	(742)	(742)	
Total program costs	<u>\$2,027,291</u>	1,379,497	<u>(\$647,794)</u>
Less amount paid by the State		<u>(1,278,616)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$100,881</u>	

1A-1/2
 1A-115
 1A-119
 1A-1/12

1H2
bs 7/13/09

Santa Clara County
Domestic Violence Treatment Services
July 1, 1998 through June 30, 2001
S03-MCC-002

Purpose: To document the additional allowed costs to Santa Clara County's Domestic Violence Treatment Services Program for the audit period July 1, 1998 through June 30, 2001.

Source: Scope sheets and supporting documentation for the following activities: (1) providing resources to victims, (2) training, and (3) meeting and conferring with other agencies. w/p 1H-4, 1H-5, 1H-6

Scope: Summarized the additional hours and costs for the revised final report.

Analysis:

^{1H-4b}
For FY 1998-99, 324.5 additional hours were allowed for providing resources to victims. The hours were supported by a time study conducted in June 2003. As a result, of the additional allowed hours, allowable costs increased by \$26,809. (Salary rate \$31.83, Benefit rate 31.39%, Indirect cost rate 97.69%)

For FY 1999-2000, 499 additional hours were allowed for the following activities: (1) 165 hours for providing resources to victims, (2) 232 hours for training, and (3) 102 hours for meeting and conferring with other agencies. The hours were supported by a time study, training sign in sheets, and management information reports, respectively. As a result of the additional allowable hours, allowable costs increased by \$37,492. (Salary rate \$33.51, Benefit rate 22.08%, Indirect cost rate 83.66%)

^{1H-4b}
For FY 2000-01, 450.25 additional hours were allowed for the following activities: (1) 160.25 hours for providing resources to victims, (2) 224 hours for training, and (3) 66 hours for meeting and conferring with other agencies. The hours were supported by a time study, training sign in sheets, and management information reports, respectively. As a result of the additional allowable hours, allowable costs increased by \$36,580. (Salary rate \$34.25, Benefit rate 22.21%, Indirect cost rate 94.09%)

The following table summarizes the increased costs:

Fiscal Year	1998-99	1999-2000	2000-01	Total
Salaries	\$10,321	\$16,721	\$15,422	\$42,464
Benefits	<u>3,240</u>	<u>3,693</u>	<u>3,425</u>	<u>10,358</u>
Direct Costs	13,561	20,414	18,847	52,822
Indirect Costs	<u>13,248</u>	<u>17,078</u>	<u>17,733</u>	<u>48,059</u>
Total Direct & Indirect Costs	\$26,809	\$37,492	\$36,580	\$100,881

Conclusion: Allowable costs for Santa Clara County's Domestic Violence Treatment Services Program increased \$100,881.

Santa Clara County
Domestic Violence Treatment Services
July 1, 1998 through June 30, 2001
S03-MCC-002

14-3a
DS 7/13/09

Purpose: To document the unallowable direct costs by program component for the audit period.

Source: Analysis of Salaries and Benefits 1998-2001 worksheet, (auditor generated), w/p 14-3b

Scope: Summarized the claimed costs, allowable costs and audit adjustments by program component.

Conclusion:

For administration and regulation of batterer's treatment programs, the county claimed salaries and benefits totaling \$90,949 (\$25,841 for FY 1998-99, \$56,555 for FY 1999-2000, and \$8,443 for FY 2000-01) that were either not supported or ineligible.

For victim notification, the county claimed \$136,569 (\$52,285 for FY 1998-99, \$36,227 for FY 1999-2000, and \$48,057 for FY 2000-01) that were either not supported or ineligible.

For assessment and future probability of defendant committing murder, the county claimed salaries and benefits totaling \$75,050 (\$12,573 for FY 1998-99, \$59,434 for FY 1999-2000, and \$3,043 for FY 2000-01) that were unsupported.

Santa Clara County
 Domestic Violence Treatment Services
 July 1, 1998 through June 30, 2001
 S03-MCC-002
 Analysis of Salaries and Benefits 1998-2001

Component	1998-99 Claimed Costs			1998-99 Allowed Costs			1998-99 Unallowed Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration	96,734	30,368	127,102	77,069	24,192	101,261	(19,665)	(6,176)	(25,841)
Victim Notification	77,320	24,273	101,593	37,528	11,780	49,308	(39,792)	(12,493)	(52,285)
Future Probability	92,008	28,883	120,891	82,440	25,878	108,318	(9,568)	(3,005)	(12,573)
Total Direct Costs	<u>266,062</u>	<u>83,524</u>	<u>349,586</u>	<u>197,037</u>	<u>61,850</u>	<u>258,887</u>	<u>(69,025)</u>	<u>(21,674)</u>	<u>(90,699)</u>

14-3a
 1A-1113
 1A-1114

Component	1999-00 Claimed Costs			1999-00 Allowed Costs			1999-00 Unallowed Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration	135,836	29,362	165,198	88,902	19,631	108,533	(46,934)	(9,731)	(56,665)
Victim Notification	77,924	16,844	94,768	47,953	10,588	58,541	(29,971)	(6,256)	(36,227)
Future Probability	115,843	25,040	140,883	66,718	14,731	81,449	(49,125)	(10,309)	(59,434)
Total Direct Costs	<u>329,603</u>	<u>71,246</u>	<u>400,849</u>	<u>203,573</u>	<u>44,950</u>	<u>248,523</u>	<u>(126,030)</u>	<u>(26,296)</u>	<u>(152,326)</u>

14-3a
 1A-1113
 1A-1114

Component	2000-01 Claimed Costs			2000-01 Allowed Costs			2000-01 Unallowed Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration	97,047	21,557	118,604	90,141	20,020	110,161	(6,906)	(1,537)	(8,443)
Victim Notification	93,852	20,848	114,700	54,532	12,111	66,643	(39,320)	(8,737)	(48,057)
Future Probability	34,887	7,750	42,637	32,398	7,196	39,594	(2,489)	(554)	(3,043)
Total Direct Costs	<u>225,786</u>	<u>50,155</u>	<u>275,941</u>	<u>177,071</u>	<u>39,327</u>	<u>216,398</u>	<u>(48,715)</u>	<u>(10,828)</u>	<u>(59,543)</u>

14-3a
 1A-1113
 1A-1114

Component	98/99-2000/01 Claimed Costs			98/99-2000/01 Allowed Costs			98/99-2000/01 Unallowed Costs		
	Salaries	Benefits	Total	Salaries	Benefits	Total	Salaries	Benefits	Total
Administration	329,617	81,287	410,904	256,112	63,843	319,955	(73,505)	(17,444)	(90,949)
Victim Notification	249,096	61,965	311,061	140,013	34,479	174,492	(109,083)	(27,486)	(136,569)
Future Probability	242,738	61,673	304,411	181,556	47,805	229,361	(61,182)	(13,868)	(75,050)
Total Direct Costs	<u>821,451</u>	<u>204,925</u>	<u>1,026,376</u>	<u>577,681</u>	<u>146,127</u>	<u>723,808</u>	<u>(243,770)</u>	<u>(58,798)</u>	<u>(302,568)</u>

14-3a
 1A-1113
 1A-1114

14-3a
 9E-41
 6/5/2001

1H-4a
bs 7/13/09

**Santa Clara County
Domestic Violence Treatment Services
July 1, 1998 through June 30, 2001
S03-MCC-002**

Purpose: To reassess the allowable hours for providing victims with resources.

Source: Time study conducted by the county, June 2003, w/p 1H-4e to
Hourly salary and benefit rates for probation officers, w/p 1G-2/12, 1G-2/14, 1G-2/18
New cases assigned to unit, w/p 3H-1/6, 3H-2/7, 3H-3/6

Scope: Reviewed the time study results and applied salary and benefit rates to allowable hours.

Analysis:

1. Background: The county claimed an estimated 5 hours for each probation officer to provide resources over the telephone to victims. The claimed hours totaled 600 for FY 1998-99, 660 for FY 1999-2000, and 660 hours for FY 2000-01. For the first two fiscal years, the hours were claimed under the administrative and regulation component of the mandated program. For FY 2000-01, the hours were claimed under the victim notification component. The SCO determined that the costs were unsupported, since the time devoted to this activity was estimated with no supporting documentation.

The county conducted a time study in June 2003 to document the time spent on providing resources to victims. The time study showed the average time per case was 15 minutes.

The SCO did not accept the results of the time study, stating "The county did not maintain records to substantiate that the specific activity relating to victim telephone contacts was performed. Consequently, it would be inappropriate to project the time study results to the audit period."

The county filed an IRC August 15, 2007 contesting this finding.

2. The SCO reviewed the time study results. Eight probation officers recorded time spent either in person or over the phone with victims during June 2003. The 15 minute time standard per case was documented, and seemed reasonable. However, applying the time standard to all cases in the domestic violence unit during the year was rejected as unreasonable. Once the defendant is assigned to the probation department, the department sends letters notifying victims of available resources. Therefore, the presumption is that victims contacting the department would ensue shortly after the receipt of the letters. The more appropriate units to apply the 15 minute time standard would be to new cases assigned during the year.
3. In determining allowable costs for the victim notification by phone, the SCO multiplied the new cases in the unit by the time standard to arrive at allowable hours. For each fiscal year, allowable hours were multiplied by the allowable

1A-46
DS 7/13/09

Santa Clara County
Domestic Violence Treatment Services
July 1, 1998 through June 30, 2001
S03-MCC-002

salary and benefit rates to arrive at allowable direct costs. The salary and benefit rates for each fiscal year are as follow:

4.

<u>Fiscal Year</u>	<u>Salary Rate</u>	<u>Benefit Rate</u>
1998-99	\$31.83	31.39%
1999-2000	\$33.51	22.08%
2000-01	\$34.25	22.21%

The following table summarizes the revised allowable costs for victim notification:

FY	1998-99	1999-2000	2000-01	Total
New cases	1297	660	641	2598
Hours	324.25 <i>1A-2</i>	165 <i>1A-2</i>	160.25 <i>1A-2</i>	649.50
Salaries	\$10,321	\$5,529	\$5,489	\$21,339
Benefits	<u>\$3,240</u>	<u>\$1,221</u>	<u>\$1,219</u>	<u>\$5,680</u>
Direct Costs	\$13,561	\$6,750	\$6,708 <i>-1A-1/15</i>	\$27,019

Conclusion: The county claimed 1920 hours for notifying victims of resources by phone for the audit period. After reviewing the time study results, we allowed 649.5 hours, resulting in an increase of \$27,019 in direct costs.

\$20,311 reinstated *6,708 reinstated*
in diff components as claimed

1H-5
DS 7/13/09

Santa Clara County
Domestic Violence Treatment Services
July 1, 1998 through June 30, 2001
S03-MCC-002

Purpose: To reassess the allowable hours for training activities for FY 1999-00 and FY 2000-01.

Source: Sign in Training Rosters, w/p E-2/5.
Standards and Training for Corrections(STC), w/p 1G-2/20-21.
Written declaration of Rita Loncarich, w/p 1H-5 and
Hourly salary and benefit rates for probation officers, w/p 1G-2/14, 1G-2/18
Parameters and guidelines, w/p 2A-1.

Scope: Reviewed the documentation and parameters and guidelines to determine allowable hours.

Analysis:

1. Background: the county claimed 536 training hours for FY1999-00 and 224 training hours for FY 2000-01. Sign in sheets for training held December 15, 1999 showed 29 probation officers attended an 8 hour session, and for March 29, 2001 28 probation officers attended training.

The SCO did not allow the documented training hours because the individuals attending the training did not perform activities related to the administration and regulation component of the mandated program.

The county filed an IRC on August 15, 2007 contesting the audit finding.

2. The parameters and guidelines allow training for the following activities:
 - Administration and regulation of batterer's treatment programs (one-time activity)
 - Notifying victims regarding a defendant's participation in batterer's program and informing victims that attendance in any program does not guarantee that the abuser will not be violent (one-time activity)
 - Notify victims regarding available victim resources(once a year)
 - Training staff on homicidal risk assessment instrument.
3. Course content for the STC training states " This class on domestic violence will give information on the perpetrator and victim relationship and how probation officer can effectively intervene. Per the declaration of Rita Loncarich, trainings include (a) Cycle of Domestic Violence, (b) components of the 52 week Batterers Intervention Programs, (c)Lethality assessment, (d) law enforcement protocol, (e) updated status on D.V. and case law, (f)stay away orders vs. Peaceful contact orders, (g) emergency protective orders, and (h) victim support resources and victim assistance. The training topics fall within the allowable training activities of the parameters and guidelines.
4. Of the 57 probation officers receiving training, eleven were assigned to the Domestic Violence Treatment Service Program during the audit period per the declaration . The remaining officers were assigned to General Supervision and

Santa Clara County
 Domestic Violence Treatment Services
 July 1, 1998 through June 30, 2001
 S03-MCC-002

1A-5b
DS 7/13/09

Investigation. Even though they are not part of the domestic violence unit, they do perform mandated activities, since they handled domestic violence related charges.

5. Allow the documented training hours for two fiscal years. In determining the allowable costs for training, the SCO multiplied the hours by salary and benefit rates to arrive at allowable direct costs. The salary and benefit rates for each fiscal year are as follow:

Fiscal Year	Salary Rate	Benefit Rate
1999-2000	\$33.51	22.08%
2000-01	\$34.25	22.21%

The following table summarizes the revised allowable costs for training:

Fiscal Year	1999-00	2000-01	Total
Hours	232 <i>1A-2</i>	224 <i>1A-2</i>	456
Salaries	\$7,774	\$7,672	\$15,446
Benefits	<u>\$1,717</u>	<u>\$1,704</u>	<u>\$3,421</u>
Direct Costs	\$9,491	\$9,376	\$18,867

1A-114
1A-121

Conclusion: The county claimed 860 hours for training for the audit period. After reviewing the audit documentation, we allowed are 456 hours, resulting in an increase of \$18,867 *for direct costs.*

Santa Clara County
Domestic Violence Treatment Services
July 1, 1998 through June 30, 2001
S03-MCC-002

1H-6a
DS 7/13/09

Purpose: To reassess the allowable hours ^{of} meeting and conferring for FY 1999-00 and FY 2000-01.

Source: County Hours Calculation worksheets, w/p 3H-2/5 & 6, 3H-3/5 & 6
Parameters and Guidelines, w/p 2a-1
Management Information Reports, w/p 1H-6c through 1H-6am
Hourly Salary and Benefit rates for probation officers, w/p 1G-2/14, 1G-2/18

Scope: Reviewed the submitted documentation and parameters and guidelines to determine additional allowable hours.

Analysis:

1. Background: The county claimed 242 DPO meeting hours for FY 1999-00 and 456 DPO meeting hours for FY 2000-01. The county did not include the SPO meeting hours for either fiscal year. The SCO disallowed 102 hours in FY 1999-00 and 66 hours in FY 2000-01 as duplications. The county claimed that two separate units within the probation department attended meetings- the administrative unit of the batterer's program and the Family Domestic Violence Center.

The county filed an IRC on August 15, 2007 contesting the audit finding.

2. The parameters and guidelines allow meeting and conferring with and soliciting input from criminal justice agencies and domestic violence victim advocacy program. The parameters and guidelines do not limit the number of individuals, nor the rank of individuals attending meetings.
3. The documentation provided in the IRC clearly shows by month who attended meetings. The Management Information Summary is substantiated with monthly information reports submitted by the SPO. Moreover, the Family Violence Center meetings with designated hours is also included for FY2000-01.
4. Allow additional 102 and 66 meeting hours for fiscal years 1999-00 and 2000-01, respectively. In determining the allowable costs for meeting and conferring, the SCO multiplied the hours by salary and benefit rates to arrive at additional allowable hours. The salary and benefit rates for each year are as follow:

Fiscal Year	Salary Rate	Benefit Rate
1999-00	\$33.51	22.08%
2000-01	\$34.25	22.21%

Santa Clara County
Domestic Violence Treatment Services
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S03-MCC-002

1H-6b
DS 7/13/09

The following table summarizes the additional allowable meeting costs.

Fiscal Year	1999-00	2000-01	Total
Hours	102 1H-2	66 1H-2	168
Salaries	\$3,418	\$2,261	\$5,679
Benefits	<u>\$ 755</u>	<u>\$ 502</u>	<u>\$1,257</u>
Direct Costs	\$4,173	\$2,763	\$6,936

1A-1/14
1A-1/21

Conclusion: The county claimed meeting 698 hours for FY 1999-00 and FY200-01. After reviewing the documentation, we allowed all the claimed hours, resulting in an increase of \$6,936 in direct costs.

Santa Clara County Domestic Violence Treatment Services
 July 1, 1998, through June 30, 2001
 S03-MCC-002
 Allocation of Indirect Cost Overstatements

1H-8
 DS 10/8/09
Jickles

Purpose: To determine the amount of overstated indirect costs attributable to Finding 1: Overstated salaries and benefits and Finding 2: Overstated Indirect cost rate.

Source: Final Report for Santa Clara Domestic Violence Treatment Services, dated February 2004, w/p 1A-8
 Analysis of Salaries and Benefits worksheet, w/p 1H-3b
 Indirect cost rate analysis, w/p 3J-1, 3J-2, 3J-3

Scope: Allocated indirect cost adjustments between the two findings based on increased allowable costs.

Analysis:	1998-99	1999-00	2000-01	Total
Direct Costs	\$258,887	\$248,523	\$216,398	\$723,808
ICR allowed	<u>1H-1</u> 97.69%	<u>1H-3b</u> 83.66%	<u>1H-2</u> 94.09%	
Indirect Cost Allowed	\$252,907	\$207,915	\$203,609	\$664,431
Claimed Indirect Cost	<u>1A-1/22</u> \$348,429	<u>1A-1/22</u> \$398,858	<u>1A-1/22</u> \$260,120	<u>1A-1/22</u> \$1,007,407
Overstatement	\$95,522	\$190,943	\$56,511	\$342,976
Finding 1	\$90,400	\$151,564	\$56,131	\$298,095
Finding 2	\$5,122	<u>1A-1/22</u> \$39,379	<u>1A-1/22</u> \$380	<u>1A-1/22</u> \$44,881
Overstated Salaries & Benefits	\$90,699	\$152,326	\$59,543	
Claimed IC rate	<u>1H-1</u> 99.67%	<u>1H-2</u> 99.50%	<u>1H-2</u> 94.27%	
Finding 1 overstated indirect cost	\$90,400	<u>1A-1/22</u> \$151,564	<u>1A-1/22</u> \$56,131	
	Finding 1	Finding 2	Total	
Overstated Indirect costs: Final	<u>1A-1/22</u> \$349,690	\$41,345	\$391,035	
Overstated Indirect costs: Revised	\$298,095	\$44,881	\$342,976	
Increased allowable indirect costs	\$51,595	<u>-\$3,536</u>	\$48,059	

Conclusion: Of the total overstated indirect costs of \$342,976, \$298,095 is attributable to Finding 1 and \$44,881 to Finding 2. Increased allowable costs are comprised of direct costs of \$52,822 plus indirect costs of \$48,059, which total \$100,881.

Tab 7

3/1/0
 5 10/1/02, 11/1/0
 2/10/03, 4/0/0
 CB/p3

Santa Clara County
 Domestic Violence Treatment Services Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Test of Productive Hours 1998/99

	<u>3417</u> Claimed	Allowable	Difference
Total Regular Hours	2080	2080	
Vacation/STO Earned	248	248 ✓	
Sick Leave Earned	64	0	
Paid Holiday	88	88 ✓	
Authorized Breaks	101	0	
Training	40	0	
Staff Meeting	24	0	
	<u>565</u>	<u>336</u>	
Total Productive Hours	<u>1515</u> <i>3411</i>	<u>1744</u> <i>3412</i>	-229
Average Salary	<i>3417</i> \$ 53,822 <i>3411</i>	\$ 53,822 <i>3411</i>	
Productive Hourly Rate	<i>3417</i> 35.53 <i>3416</i>	30.86 <i>3415</i> <i>3411</i>	4.67

1A/15
Required

SCS 2/6
 4/10/10, 11/18/02
 2/10/03, 04/17/03

CR/6/07

Santa Clara County
Domestic Violence Treatment Services-Authorization and Case Management Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Test of Productive Hours 1999/2000

	<u>36218</u> Claimed	Allowable	Difference
Total Regular Hours	2080	2080	
Vacation/STO Earned	248	248	
Sick Leave Earned α	64	0	
Paid Holiday	88	88	
Authorized Breaks \checkmark	101 <i>PA/15</i>	0	
Training \checkmark	40	0	
Staff Meeting \checkmark	24	0	
	<u>565</u>	<u>336</u>	
Total Productive Hours	<u>1515</u>	<u>1744</u>	(229.00)
Average Salary	³⁶²¹⁷ \$ 59,106 ₃₆₂₁₁	³⁶²¹² \$ 58,833 ₃₆₂₁₂	
Productive Hourly Rate	39.01 <i>36215</i>	32.59 <i>36215</i> <i>36212</i>	6.42

\checkmark = SCS management determined that these hours should be included in the productive hours. Therefore these hours were added back into the productive hours.

α = The county used sick leave earned instead of sick leave used. These hours were included back into the productive hours.

25/5/16
 5/11/16 4/1/16
 [Signature]

Santa Clara County
 Domestic Violence Treatment Services Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Test of Productive Hours 2000-01

	<u>Claimed</u>	<u>Allowable</u>	<u>Difference</u>
Total Regular Hours		2080	
Average Productive Hours	1809.94		
Less Holiday	88	88	
Authorized Breaks	113.12	0	
Training (Required)	37.17	0	
Vacation/STO Earned		248	
Paid Holiday			
	<u>238.29</u>	<u>336</u>	
Total Productive Hours	<u>1571.65</u>	<u>1744</u>	-172.35
Average Salary	\$ 57,961	\$ 57,961	
Productive Hourly Rate	36.88	33.23	3.64

✓ The county created countywide productive hours for all its employees. The SCO has determined that the countywide productive hours is not allowable because it does not take into consideration the different classifications of employees. Therefore the auditor recalculated the productive hours based on the previous years using the departments bargaining contract. Total hours allowable productive hours 1744. ✓

Tab 8

SANTA CLARA COUNTY PROBATION DEPARTMENT
 DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
 TIME STUDY

Total DV Hours
 178 Hours.

NAME (Last, First, M.I.)	Empl. Code	Position / Title	UNIT	Month / Year
Hayes, Brenda		DPO III	Inw. III	May / 1999

PROGRAM ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL
A. Administration and regulation of batterers' treatment programs.																																
B. Victim Notification.			1/4	1/4	1/4	1/2	1/2			1/4	1/4		3/4					3/4						1/4	1/2	1/4						
C. Assessing future probability of defendant committing murder			1/2		1/2						1/2	1/2	1/2	3/4										3			4					
Others			7 1/4	7 3/4	7 1/4	7 1/2	7 1/2			7 1/4	6 1/4	5 1/2	6 3/4	7 1/4			8	7 1/4	8	8	8			4 3/4	1 1/2	7 1/4	8	4				
TOTAL HOURS			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			142	

(4
 45
 13;
 15
 14.
 Tot
 -11.

WORKER: I HEREBY CERTIFY THAT THIS IS TRUE AND ACCURATE REPORT OF MY TIME AND FUNCTION PERFORMED AS SHOWN ABOVE.

SUPERVISOR: I HEREBY CERTIFY THAT THE EMPLOYEE'S DAILY TIME RECORDS HAVE BEEN EXAMINED AND THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS TIME RECORD IS TRUE AND CORRECT AND THE FUNCTIONS WERE PERFORMED AS SHOWN ABOVE.

[Signature]
 EMPLOYEE SIGNATURE

6-10-99
 DATE

[Signature]
 SUPERVISOR

6-10-99
 DATE

WEEKLY SCHEDULE: () 20 HRS () 32 HRS () 36 HRS (X) 37.5 - 40 HRS () 41.0 - 40 HRS () 9/80 SCHEDULE

sample
 time study used
 in FY 98/99 and 99/00

5/11/00
 5/9/00

SANTA CLAY COUNTY PROBATION DEPARTMENT
 DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
 TIME STUDY

Total 14 Hours
 14 Hours

NAME (Last, First, M.I.) Schloetter, William M. Empl. Code _____ Position / Title DPD UNIT Adult Inm III Month / Year May / 1999

PROGRAM ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL	
A. Administration and regulation of batterers' treatment programs.																																	
B. Victim Notification.	XX	0	0	0	0	0	0	XX	1	0	0	0	0	XX	0	0	0	0	0	0	0	XX	1/2	0	0	0	0	0	XX	1/2			
C. Assessing future probability of defendant committing murder	XX	1	2	2 1/2	0	1	XX	2	2	0	0	0	0	XX	0	0	0	0	0	0	XX	0	0	1	1	0	XX	1/2					
Others	XX	7	6	5 1/2	8	7	XX	5	6	8	8	8	XX	8	8	8	8	8	8	8	XX	7 1/2	8	7	7	8	XX	1/2					
TOTAL HOURS	XX	8	8	8	8	8	XX	8	8	8	8	8	XX	8	8	8	8	8	8	8	XX	8	8	8	8	8	8	XX	1/2				

WORKER: I HEREBY CERTIFY THAT THIS IS TRUE AND ACCURATE REPORT OF MY TIME AND FUNCTION PERFORMED AS SHOWN ABOVE.

SUPERVISOR: I HEREBY CERTIFY THAT THE EMPLOYEE'S DAILY TIME RECORDS HAVE BEEN EXAMINED AND THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS TIME RECORD IS TRUE AND CORRECT AND THE FUNCTIONS WERE PERFORMED AS SHOWN ABOVE.

[Signature]
 EMPLOYEE SIGNATURE
6-10-99
 DATE

[Signature]
 SUPERVISOR
6-10-99
 DATE

WEEKLY SCHEDULE: () 20 HRS. () 32 HRS. () 36 HRS. 5/8 - 40 HRS. () 4/10 - 40 HRS. () 9/80 SCHEDULE

sample

5/13/99

SANTA CLARA COUNTY PROBATION DEPARTMENT
 DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
 TIME STUDY

Total D.V. Hours:
 7 Hrs.

NAME (Last, First, M.I.)	Empl. Code		Position / Title		UNIT	Month / Year																										
MARTINEZ, MANUEL						May / 1999																										
PROGRAM ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL
A. Administration and regulation of batterers' treatment programs.																																
B. Victim Notification.																			5													
C. Assessing future probability of defendant committing murder			1		1					1	1		1			1			5													.5
Others			7	8	7		8			7	7	8	8	7			7	8	7	8	8				8	8	8	8	8	8		6.5
TOTAL HOURS			8	8	8	0	8			8	8	8	8	8			8	8	8	8	8				8	8	8	8	8		153.	
																																160.

WORKER: I HEREBY CERTIFY THAT THIS IS TRUE AND ACCURATE REPORT OF MY TIME AND FUNCTION PERFORMED AS SHOWN ABOVE.

SUPERVISOR: I HEREBY CERTIFY THAT THE EMPLOYEE'S DAILY TIME RECORDS HAVE BEEN EXAMINED AND THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS TIME RECORD IS TRUE AND CORRECT AND THE FUNCTIONS WERE PERFORMED AS SHOWN ABOVE.

EMPLOYEE SIGNATURE

6/7/99
 DATE

SUPERVISOR

6-10-99
 DATE

WEEKLY SCHEDULE: () 20 HRS () 32 HRS () 36 HRS 5/8 - 40 HRS () 4/10 - 40 HRS () 9/80 SCHEDULE

sample

5/9/99

SANTA CLARA COUNTY PROBATION DEPARTMENT
 DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
 TIME STUDY

NAME (Last, First, M.I.)	Empl. Code		Position / Title		UNIT		Month / Year																									
MARQUEZ, Sandra			DPO I		INV II		June 2001																									
PROGRAM ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL
A. Administration and regulation of batterers' treatment programs.		X	X						X	X						X	X						X	X						X	X	
B. Victim Notification.		X	X	.5					X	X	.5					X	X						X	X	.5					X	X	
C. Assessing future probability of defendant committing murder		X	X	2					X	X	2					X	X						X	X	2					X	X	
Others	8	X	X	5.5	8	8	8	8	X	X	5.5	8	8	8	8	X	X		8	8	8	8	X	X	5.5	8	8	8	8	X	X	
TOTAL HOURS	8	X	X	8	8	8	8	8	X	X	8	8	8	8	8	X	X		8	8	8	8	X	X	8	8	8	8	8	X	X	168.0

WORKER: I HEREBY CERTIFY THAT THIS IS TRUE AND ACCURATE REPORT OF MY TIME AND FUNCTION PERFORMED AS SHOWN ABOVE.

SUPERVISOR: I HEREBY CERTIFY THAT THE EMPLOYEE'S DAILY TIME RECORDS HAVE BEEN EXAMINED AND THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS TIME RECORD IS TRUE AND CORRECT AND THE FUNCTIONS WERE PERFORMED AS SHOWN ABOVE.

Sandra Marquez
 EMPLOYEE SIGNATURE

6/31/01
 DATE

[Signature]
 SUPERVISOR

6-29-01
 DATE

WEEKLY SCHEDULE: () 20 HRS. () 32 HRS. () 36 HRS. 5/8 - 40 HRS. () 40 - 40 HRS. () 9/80 SCHEDULE

sample time study used on 6/7/01/01

2001
 6/29/01
 1520

SANTA CLARA COUNTY PROBATION DEPARTMENT
 DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
 TIME STUDY

NAME (Last, First, M.I.)	Empl. Code		Position / Title		UNIT	Month / Year																										
Atwell, Dianne			DPO III		Inv 2	0601																										
PROGRAM ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL
A. Administration and regulation of batterers' treatment programs.		X	X						X	X						X	X						X	X					X	X		
B. Victim Notification.		X	X				1		X	X			1			X	X			1			X	X				1		X	X	
C. Assessing future probability of defendant committing murder		X	X				1		X	X			1			X	X			1			X	X				1		X	X	
Others	10	X	X		10	10	8	10	X	X		10	10	8	10	X	X		10	10	8	10	X	X		10	10	8	10	X	X	
TOTAL HOURS	10	X	X	F	10	10	10	10	X	X	F	10	10	10	X	X	F	10	10	10	X	X	F	10	10	10	10	10	X	X		

WORKER: I HEREBY CERTIFY THAT THIS IS TRUE AND ACCURATE REPORT OF MY TIME AND FUNCTION PERFORMED AS SHOWN ABOVE.

SUPERVISOR: I HEREBY CERTIFY THAT THE EMPLOYEE'S DAILY TIME RECORDS HAVE BEEN EXAMINED AND THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS TIME RECORD IS TRUE AND CORRECT AND THE FUNCTIONS WERE PERFORMED AS SHOWN ABOVE.

Dia Atwell 6/29/01 [Signature] 7-6-01
 EMPLOYEE SIGNATURE DATE SUPERVISOR DATE

WEEKLY SCHEDULE: () 20 HRS. () 32 HRS. () 36 HRS. () 5/8 - 40 HRS. () 1/10 - 40 HRS. () 9/80 SCHEDULE

sample

SANTA CLARA COUNTY PROBATION DEPARTMENT
 DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
 TIME STUDY

NAME (Last, First, M.I.)	Empl. Code		Position / Title		UNIT	Month / Year																										
Schuel, Sonya						May-01																										
PROGRAM ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL
A. Administration and regulation of batterers' treatment programs.																																
B. Victim Notification.	.50					.25						.25	.25										.25									
C. Assessing future probability of defendant committing murder	.50			1		1					1	2	1														2					
Others	7			7	8	6	8	8			7	5	6	8	8			8	8	8	8	7.75			8	8	6	8	8			
TOTAL HOURS	8			8	8	6	8	8			8	8	8	8				8	8	8	8	8	8		8	8	8	8				

WORKER: I HEREBY CERTIFY THAT THIS IS TRUE AND ACCURATE REPORT OF MY TIME AND FUNCTION PERFORMED AS SHOWN ABOVE.

SUPERVISOR: I HEREBY CERTIFY THAT THE EMPLOYEE'S DAILY TIME RECORDS HAVE BEEN EXAMINED AND THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS TIME RECORD IS TRUE AND CORRECT AND THE FUNCTIONS WERE PERFORMED AS SHOWN ABOVE.

[Signature]
 EMPLOYEE SIGNATURE
6-29-01
 DATE

[Signature]
 SUPERVISOR
7/5/01
 DATE

WEEKLY SCHEDULE: () 20 HRS. () 32 HRS. () 36 HRS. 5/8 - 40 HRS. () 4/10 - 40 HRS. () 9/80 SCHEDULE

Sample

6/29/01
 9/5/01
 2/10/02

Tab 9

Santa Clara County
 Domestic Violence Treatment Services Program
 July 1, 1998, through June 30, 2001
 Audit ID#: S03-MCC-0002

Hours Calculation - Assessing Future Probability of Defendant Committing Murder

Component	Hours Per Case FY 98-99 (a)	Hours Per Case FY 00-01 (b)	Hours Per Case FY 99-00 (c) [(a) + (b)] / 2	Total Cases in FY 99-00 (d)	Allowable Hours in FY 99-00 (e) (c) * (d)
Assessing Future Probability	<3H2/3d> 4.6833	<3H2/3d> 1.59	3.14	<3H2/4> 634	1991

342/03
3/17/03
CP/03

Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

FY 1998-99 Time Study 341/00

	Components				Total hours	Total DV Hours	Number of Cases During month of May	Total cases for the year
	A	B	C	Other				
component time	2.25	34.12	224.8	4502.83	4764	261.17	48	553
Average time per case for the month	0.0469	0.7108	4.6833	93.8090		5.4410		
Total number of hours per case per year	25.92	393.09	2,589.88	51,876.35		3,008.90		
Less amount for component A						25.92		
Total Allowable hours per analysis						<u>2,982.97</u>		

FY 1999-2000 Average

	Components				Total hours	Total DV Hours	Total cases for the year
	A	B	C	Other			
component time	1.125	31.985	155.4	4055.49	4244	188.51	634
Average time per case per month	0.02	0.63	3.14	80.31	68.96	3.79	
Total number of hours per case per year per component	12.68	399.42	1,990.76	50,916.54	43,720.64	2,402.86	
Less amount for component A						12.68	
Total Allowable hours per analysis						<u>2,390.18</u>	

FY 2000-01 Time Study 342/01

	Components				Total hours	Total DV Hours	Number of Cases During month of May	Total cases for the year
	A	B	C	Other				
component time	0	29.85	86.00	3608.15	3724	115.85	54	594
Average time per case per month	-	0.55	1.59	66.82	68.96	2.15		
Total number of hours per case per year	-	328.35	946.00	39,689.65	40,964.00	1,274.35		
Less amount for component A						-		
Total Allowable hours per analysis						<u>1,274.35</u>		

Numbers will be rounded to the nearest 1.

CALCULATION OF CASES

9/30/02

TOTAL (A/B)

. of Cases - FY00 (July 1, 1999 - June 30, 2000) 634
 No. of Misdemeanor Cases - FY00 (Jul 99 - June 00) 634 (A)

CALCULATION OF HOURS

	Avg. Hour per case	Avg. Hour per case	No. of Cases	Total No. of Hours	TOTAL HOURS
A Admin & Regulation					3,482
TimeStudy *	0.05		634 (A)	30	
Dom. Violence Unit				3,452	
B Victim Notification					1,997
TimeStudy *	0.71		634 (A)	451	
VOP Calendar - 3rd Letter (10mins Avg)	0.17		976 (B)	163	
Sharks (10 mins * 2 notification)	0.33		2,283	761	
Dom. Violence Unit				623	
C Assessment					2,969
TimeStudy *	4.68		634 (A)	2,969	
Others					

* (using FY 99 Data - Time Study)

3/12/36 x 451
 (399)
 52 hours
 3/12/3

**DOMESTIC LENCE TREATMENT SERVICES
ADULT INVESTIGATION TIME STUDY - May 1999**

Name	Index	Class	Unit	A	B	C	Others	Total Hours	TOTAL DV Hrs.
Baker, James ✓	3724	X50	Inv - II		1.00	8.50	150.50	160.00	9.50
Bates, Deborah ✓	3724	X50	Inv - III		2.00	4.25	153.75	160.00	6.25
Boutin, Robert ✓	3739	X50	Inv - II		2.50	1.50	156.00	160.00	4.00
Campbell, Laurie ✓	3724	X50	Inv - II	0.25	0.50	0.25	159.00	160.00	1.00
Ching, Patrick ✓	3724	X52	Inv - III		0.70	12.80	146.50	160.00	13.50
Clawson, Cheryl ✓	3724	X50	Inv - I		2.50	2.00	155.50	160.00	4.50
Fernandez, Christine ✓	3724	X50	Inv - II		0.50	7.00	152.50	160.00	7.50
Gargiulo, Kathy	3724	X52	Inv - I				160.00	160.00	-
Giarretto, Gary ✓	3724	X50	Inv - III		1.00	0.50	158.50	160.00	1.50
Grubbs, Jim (Xhelp) ✓	3724	X50	Inv - II		0.25	9.25	70.50	80.00	9.50
Hayes, Brenda ✓	3724	X50	Inv - III		4.75	13.25	142.00	160.00	18.00
Hill, Jennifer ✓	3724	X52	Inv - III		2.25	12.00	145.75	160.00	14.25
Kurzenknabe, Michelle ✓	3724	X53	Inv - I		0.25	4.75	155.00	160.00	5.00
Lepak, Paul ✓	3724	X50	Inv - I		1.25	8.75	150.00	160.00	10.00
Marcopulos, Donna ✓	3724	X50	No.Co		0.75		159.25	160.00	0.75
Martinez, Manuel ✓	3724	X52	Inv - III		0.50	6.50	153.00	160.00	7.00
Mattson, Edward ✓	3741	X50	Inv - II		0.25	2.25	121.50	124.00	2.50
Mensah, Joseph ✓	3724	X52	Inv - I		1.00	2.00	157.00	160.00	3.00
Montelongo, Virginia ✓	3724	X52	Inv - I		1.25		158.75	160.00	1.25
Nguyen, Lan ✓	3724	X50	Inv - III		0.75	24.25	135.00	160.00	25.00
Nguyen, Tuyet ✓	3724	X52	Inv - III		3.00	52.00	105.00	160.00	55.00
Okamoto, Alice ✓	3724	X52	Inv - II		1.25	3.50	155.25	160.00	4.75
Perez, David	3724	X48	Inv - III			16.00	144.00	160.00	16.00
Rae, Patricia ✓	3724	X52	Inv - III		0.75	8.25	151.00	160.00	9.00
Rocha, Dina ✓	3739	X53	Inv - II		0.17	0.50	159.33	160.00	0.67
Rupprecht, Jeanne ✓	3724	X50	Inv - I			8.75	151.25	160.00	8.75
Rushmeyer, Ann ✓	3724	X53	Inv - II				80.00	80.00	-
Schloetter, William ✓	3724	X50	Inv - III		1.50	12.50	146.00	160.00	14.00
Schwimmer, Joan ✓	3724	X48	Inv - II			1.00	159.00	160.00	1.00
Thomas, Edna ✓	3724	X50	Inv - II		1.50	0.50	158.00	160.00	2.00
Van Groningen, Karen ✓	3724	X50	No.Co	2.00	2.00	2.00	154.00	160.00	6.00
TOTAL				2.25	34.12	224.80	4,502.83	4,764.00	261.17
AVERAGE (Hours/ 48 cases)				0.05	0.71	4.68	93.81		8.42

BTC

Page 16 of 48
 05/11/99
 05/11/99
 05/11/99

**DOMESTIC VIOLENCE TREATMENT SERVICES
PRODUCTIVE HOURS TIME STUDY - June 2001**

Name	Index	Class	Unit	A	B	C	Others	TOTAL	Total DV Hrs.
Cerussi, Jane	3724	X52	Inv - I		1.00	4.50	162.50	168.00	5.50
Clements, T.C.	3724	X50	Inv - I		7.25	6.50	98.25	112.00	13.75
Hull, John M.	3724	X50	Inv - I		0.35	2.25	29.40	32.00	2.60
Johnson, Mike	3724	X50	Inv - I		0.50	2.00	77.50	80.00	2.50
King, Michael	3724	X52	Inv - I		2.00	15.00	143.00	160.00	17.00
Mensah, Joseph	3724	X50	Inv - I		-	-	160.00	160.00	-
Munoz, Sandra	3724	X50	Inv - I		0.50	2.75	156.75	160.00	3.25
					11.60	33.00	827.40	872.00	44.60
Atwell, Dianne	3724	X50	Inv - II		4.00	4.00	162.00	170.00	8.00
Baker, James W.	3724	X50	Inv - II		1.75	1.00	167.25	170.00	2.75
Davis, Douglas P.	3724	X53	Inv - II		0.25		167.75	168.00	0.25
Demasi, Andrew J.	3724	X53	Inv - II		0.25	2.00	165.75	168.00	2.25
Marquez, Sandra	3724	X53	Inv - II		1.50	6.00	160.50	168.00	7.50
Mattson, Edward	3724	X50	Inv - II		-	-	168.00	168.00	-
Stelle, Thomas A.	3724	X50	Inv - II			5.00	163.00	168.00	5.00
Trione, Joseph	3724	X52	Inv - II		3.00	10.00	155.00	168.00	13.00
Sub-total					10.75	28.00	1,309.25	1,348.00	38.75
Bates, Deborah S.	3724	X50	Inv - III		1.25	6.00	152.75	160.00	7.25
DeJesus, Alysa	3724	X52	Inv - III		0.50	3.00	164.50	168.00	3.50
Martinez, Manuel	3724	X52	Inv - III		0.50	1.00	166.50	168.00	1.50
Nguyen, Lan T.	3724	X50	Inv - III		0.50	1.50	166.00	168.00	2.00
Phan, Can	3724	X52	Inv - III				168.00	168.00	-
Robinson, Linda	3724	X52	Inv - III		1.00		167.00	168.00	1.00
Schuett, Sonya	3724	X52	Inv - III		1.50	8.50	158.00	168.00	10.00
Shannon, Kerry	3724	X52	Inv - III		2.25	5.00	160.75	168.00	7.25
Yoder, Sherry /	3724	X53	Inv - III				168.00	168.00	-
Sub-total					7.50	25.00	1,471.50	1,504.00	32.50
TOTAL				-	29.85	86.00	3,608.15	3,724.00	115.85
AVERAGE (Hours/ 54 cases)				-	0.55	1.59			2.11

3/15
05/12/01

Tab 10

Santa Clara County

Domestic Violence Treatment Services Program

July 1, 1998, through June 30, 2001

Audit ID#: S03-MCC-0002

Hours Calculation - Admin & Regulation (Time Study Hours)

<u>Component</u>	<u>Hours from Time Study Claimed</u>	<u>Number of Cases in May</u>	<u>Time per Case</u>	<u>Number of Cases in FY</u>	<u>Claimed Hours</u>
	(a)	(b)	(c)	(d)	(e)
			[(a) / (b)]		(c) * (d)
Admin & Regulation - Time Study	<3H1/16> 2.25	<3H1/6> 48	0.05	<3H1/4> 553	26

CALCULATION OF CASES

3/11/14
 on 9/30/02
TOTAL cps/07

. of Cases - FY99 (July 1, 1998 - June 30, 1999)	460	
No. of Misdemeanor Cases - FY99 (Jul 98 - June 99)	93	553 (1)

CALCULATION OF HOURS

Avg. Hour per case	Avg. Hour per case	No. of Cases	Total No. of Hours	TOTAL HOURS
A Admin & Regulation				2,723
TimeStudy *	<u>0.05</u>	553	26	
Dom. Violence Unit			<u>2,697</u>	
			2723	
B Victim Notification				2,176
TimeStudy *	<u>0.71</u>	553	393	
VOP Calendar - 3rd Letter (10mins Avg)	<u>0.17</u>	1,296 (2)	216	
Sharks (10 mins * 2 notification)	<u>0.33</u>	2,446 (3)	815	
Dom. Violence Unit			<u>752</u>	
			2176	
C Assessment				2,590
TimeStudy *	<u>4.68</u>	553	2,590	

Others

* (using FY 99 Data - Time Study)

- (1) Attachment A
- (2)
- (3) Attachment C

Σ = 1783

3416
07/30/02
epslor

Victim Notification Sup. 3, DV Unit

New cases to unit

Cases to AMT

Month	Defendants		
Jul-98	51		13
Aug-98	42		20
Sept.98	46		32
Oct. 98	109		55
Nov. 98	46		12
Dec. 98	39		13
Jan. 99	67		24
Feb. 99	41		39
Mar-99	49		29
Apr-99	42		7
May-99	38		16
Jun-99	40		33
Total	1297	at 10 minutes each	Total
		216 hours ✓	293 at 10 minutes each
			49 hours ✓

Hearings

Misdemeanors

July	30	16
Aug	19	17
Sept	22	16
Oct	32	12 Felonies
Nov	19	9
Dec	12	15
Jan	19	9
Feb	15	14
March	26	14
April	16	11
May	19	9
June	11	9
Totals	240	151

Field Contacts

Jul-98	49	at 10 minutes each =65.16 hours ,
Aug-98	37	
Sep-98	28	
Oct-98	23	
Nov-98	31	
Dec-98	17	
Jan-99	28	
Feb-99	32	
Mar-99	47	
Apr-99	51	
May-99	48 ★	
Jun-99	31	
422	at one hour each =422 hours ,	

$\Sigma = 330.16$

(B)

**DOMESTIC VIOLENCE TREATMENT SERVICES
ADULT INVESTIGATION TIME STUDY - May 1999**

Name	Index	Class	Unit	A	B	C	Others	Total Hours	TOTAL DV Hrs.
Baker, James ✓	3724	X50	Inv - II		1.00	8.50	150.50	160.00	9.50
Bates, Deborah ✓	3724	X50	Inv - III		2.00	4.25	153.75	160.00	6.25
Boutin, Robert ✓	3739	X50	Inv - II		2.50	1.50	156.00	160.00	4.00
Campbell, Laurie ✓	3724	X50	Inv - II	0.25	0.50	0.25	159.00	160.00	1.00
Ching, Patrick ✓	3724	X52	Inv - III		0.70	12.80	146.50	160.00	13.50
Clawson, Cheryl ✓	3724	X50	Inv - I		2.50	2.00	155.50	160.00	4.50
Fernandez, Christine ✓	3724	X50	Inv - II		0.50	7.00	152.50	160.00	7.50
Gargiulo, Kathy ✓	3724	X52	Inv - I				160.00	160.00	-
Giarretto, Gary ✓	3724	X50	Inv - III		1.00	0.50	158.50	160.00	1.50
Grubbs, Jim (Xhelp) ✓	3724	X50	Inv - II		0.25	9.25	70.50	80.00	9.50
Hayes, Brenda ✓	3724	X50	Inv - III		4.75	13.25	142.00	160.00	18.00
Hill, Jennifer ✓	3724	X52	Inv - III		2.25	12.00	145.75	160.00	14.25
Kurzenknabe, Michelle ✓	3724	X53	Inv - I		0.25	4.75	155.00	160.00	5.00
Lepak, Paul ✓	3724	X50	Inv - I		1.25	8.75	150.00	160.00	10.00
Marcopulos, Donna ✓	3724	X50	No.Co		0.75		159.25	160.00	0.75
Martinez, Manuel ✓	3724	X52	Inv - III		0.50	6.50	153.00	160.00	7.00
Mattson, Edward ✓	3741	X50	Inv - II		0.25	2.25	121.50	124.00	2.50
Mensah, Joseph ✓	3724	X52	Inv - I		1.00	2.00	157.00	160.00	3.00
Montelongo, Virginia ✓	3724	X52	Inv - I		1.25		158.75	160.00	1.25
Nguyen, Lan ✓	3724	X50	Inv - III		0.75	24.25	135.00	160.00	25.00
Nguyen, Tuyet ✓	3724	X52	Inv - III		3.00	52.00	105.00	160.00	55.00
Okamoto, Alice ✓	3724	X52	Inv - II		1.25	3.50	155.25	160.00	4.75
Perez, David ✓	3724	X48	Inv - III			16.00	144.00	160.00	16.00
Rae, Patricia ✓	3724	X52	Inv - III		0.75	8.25	151.00	160.00	9.00
Rocha, Dina ✓	3739	X53	Inv - II		0.17	0.50	159.33	160.00	0.67
Rupprecht, Jeanne ✓	3724	X50	Inv - I			8.75	151.25	160.00	8.75
Rushmeyer, Ann ✓	3724	X53	Inv - II				80.00	80.00	-
Schloetter, William ✓	3724	X50	Inv - III		1.50	12.50	146.00	160.00	14.00
Schwimmer, Joan ✓	3724	X48	Inv - II			1.00	159.00	160.00	1.00
Thomas, Edna ✓	3724	X50	Inv - II		1.50	0.50	158.00	160.00	2.00
Van Groningen, Karen ✓	3724	X50	No.Co	2.00	2.00	2.00	154.00	160.00	6.00
TOTAL				2.25	34.12	224.80	4,502.83	4,764.00	261.17
AVERAGE (Hours/ 48 cases)				0.05	0.71	4.68	93.81		8.42

BTC

Page 16 of 48
Revised

ASB

5/9/99

Tab 11

Santa Clara County
 Domestic Violence Treatment Services Program
 July 1, 1998, through June 30, 2001
 Audit ID#: S03-MCC-0002
 Notify Victims - Field Contacts Review

Fiscal Year	Field Contact Cases Claimed (a)	Field Contact Cases Allowed (b)	Audit Adjustment (c) [(b) - (a)]
FY 1998-99	<3H1/6> 422	<3H1/3b> 131	(291)
FY 1999-00	408	<3H2/3b> 343	(65)
FY 2000-01	487	<3H3/3b> 435	(52)
Total	1,317	909	(408)

Santa Clara County
 Domestic Violence Treatment Services Program
 July 1, 1998, through June 30, 2001
 Audit ID#: S03-MCC-0002
 Notify Victims - Field Contacts Review

<u>Fiscal Year</u>	<u>Field Contact Cases Allowed</u> (a)	<u>Salary Rate Allowed</u> (b)	<u>Salaries Allowable</u> (c) [(a) * (b)]	<u>Benefit Rate Allowed</u> (d)	<u>Benefits Allowed</u> (e) [(c) * (d)]	<u>Salaries and Benefits Allowable</u> (f) [(c) + (e)]
FY 1998-99	<3H1/3b> 131	<1G2/10> \$ 31.83	\$ 4,170	<1G2/10> 31.39%	\$ 1,309	\$ 5,479
FY 1999-00	<3H2/3b> 343	<1G2/14> 33.51	11,494	<1G2/14> 22.08%	2,538	14,032.00
FY 2000-01	<3H3/3b> 435	<1G2/18> 34.25	14,899	<1G2/18> 22.21%	3,309	18,208.00
Total	909		\$ 30,562		\$ 7,156	\$ 37,719

Santa Clara County
Legislatively Mandated Domestic Violence Treatment Services-Authorization and Case Management Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 1998-99

Component	Name/ Title	Claimed Rate ✓	Claimed Hours ✓	Claimed Salary Amount ✓	Calculated Salaries	Difference in Salaries	Benefit Rate Claimed	Claimed Benefits ✓	Calculated Benefits based on calculated Salaries	Difference in Benefit	Difference Salaries and Benefits
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 35.53	2,723	\$ 96,734 ^{462/11}	\$ 96,748	\$ 14	31.39%	\$ 30,368 ^{462/11}	\$ 30,372	\$ 4	\$ 18
Victim Notification	Various Probation Officers	35.53	2,176	77,320	77,313	(7)	31.39%	\$ 24,273	24,271	(2)	(9)
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	35.53	2,590	92,008	92,023	15	31.39%	28,884	28,889	5	20
				<u>\$ 266,062</u>	<u>\$ 266,084</u>	<u>\$ 22</u>		<u>\$ 83,525</u>	<u>\$ 83,532</u>	<u>\$ 7</u>	<u>\$ 29</u>
		Allowable Rate per Audit	Allowable Hours per Audit	Allowable Salaries per Audit	Unallowable per Audit		Allowable Benefit Rate per Audit	Allowable Benefits per Audit	Unallowable per Audit		
Administration and Regulation of Batters Treatment Program	Various Probation Officers	^{462/11} \$ 31.83	^{341/25} 2,097	\$ 66,748 ^{462/11}	\$ (29,986)		31.39%	20,952 ^{462/11}	\$ (9,416)		
Victim Notification	Various Probation Officers	\$ 31.83	1,179	\$ 37,528	\$ (39,792)		31.39%	11,780	\$ (12,493)		
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 31.83	2,590	\$ 82,440	\$ (9,568)		31.39%	25,878	\$ (3,006)		
Totals				<u>\$ 186,716</u>	<u>\$ (79,346)</u>			<u>\$ 58,610</u>	<u>\$ (24,915)</u>		

✓ = Claimed costs from Santa Clara County's Domestic Violence Treatment Services Claim

OP/MS
 05/15/05
 1/9/2010

Santa Clara County
Legislatively Mandated Domestic Violence Treatment Services-Authorization and Case Management Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 1999-2000

Component	Name/ Title	Claimed Rate	Claimed Hours	Claimed Salary Amount	Calculated Salaries	Difference in Salaries	Benefit Rate Claimed	Claimed Benefits	Calculated Benefits based on calculated Salaries	Difference in Benefit	Difference Salaries and Benefits
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 39.01	3,426 3,482	135,836 135,836 ^{162/12}	135,833	(3)	21.62%	29,362 ^{162/13}	29,361	(1)	(4)
Victim Notification	Various Probation Officers	\$ 39.01	1,997	77,924	77,903	(21)	21.62%	16,844	16,839	(5)	(26)
Assessing Future Probability of Defendand Committing Murder	Various Probation Officers	\$ 39.01	2,969	115,842	115,821	(21)	21.62%	25,040	25,035	(5)	(26)
				<u>329,602</u>	<u>329,557</u>	<u>(45)</u>		<u>71,246</u>	<u>71,235</u>	<u>(11)</u>	<u>(56)</u>
		Allowable Rate per Audit	Allowable Hours per Audit	Allowable Salaries per Audit	Unallowable per Audit		Allowable Benefit Rate per Audit	Allowable Benefits per Audit	Unallowable per Audit		
Administration and Regulation of Batters Treatment Program	Various Probation Officers	33.51 ^{162/15}	2,154 ^{344/26}	\$ 72,181 ^{162/12}	\$ (63,855)		22.08%	15,938 ^{162/13}	\$ (13,424)		
Victim Notification	Various Probation Officers	\$ 33.51	1,431	\$ 47,953	\$ (29,971)		22.08%	10,588	\$ (6,256)		
Assessing Future Probability of Defendand Committing Murder	Various Probation Officers	\$ 33.51	1,991	\$ 66,718	\$ (49,124)		22.08%	14,731	\$ (10,309)		
Totals				<u>\$ 186,852</u>	<u>\$ (142,750)</u>			<u>\$ 41,257</u>	<u>\$ (29,989)</u>		

✓ Claimed Amounts on Santa Clara County's Domestic Violence Treatment Services

162/14
 03/15/00
 08/06/00

Santa Clara County
Legislatively Mandated Domestic Violence Treatment Services-Authorization and Case Management Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Salaries and Benefits 2000-01

Component	Name/ Title	Claimed Rate	Claimed Hours	Claimed Salary Amount	Calculated Salaries	Difference in Salaries	Benefit Rate Claimed	Claimed Benefits	Calculated Benefits based on calculated Salaries	Difference in Benefit	Difference Salaries and Benefits
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 36.88	2,632	97,047 ^{162/16}	\$ 97,068	\$ 21	22.21%	21,557 ^{162/16}	\$ 21,559	\$ 2	\$ 23
Victim Notification	Various Probation Officers	\$ 36.88	2,545	\$ 93,852	93,860	8	22.21%	\$ 20,848	\$ 20,846	(2)	6
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 36.88	946	\$ 34,888	\$ 34,888	-	22.21%	\$ 7,750	\$ 7,749	(1)	(1)
				<u>\$ 225,787</u>	<u>\$ 225,816</u>	<u>\$ 29</u>		<u>\$ 50,155</u>	<u>\$ 50,154</u>	<u>\$ (1)</u>	<u>\$ 28</u>
		Allowable Rate per Audit	Allowable Hours per Audit	Allowable Salaries per Audit	Unallowable per Audit		Allowable Benefit Rate per Audit	Allowable Benefits per Audit	Unallowable per Audit		
Administration and Regulation of Batters Treatment Program	Various Probation Officers	\$ 34.25 ^{162/16}	3 hrs/2.5 2,342	\$ 80,208 ^{162/16}	\$ (16,839)		22.21%	17,814 ^{162/16}	\$ (3,743)		
Victim Notification	Various Probation Officers	\$ 34.25	1,432	\$ 49,043 ^{49,046}	\$ (44,809)		22.21%	10,892	\$ (9,956)		
Assessing Future Probability of Defendant Committing Murder	Various Probation Officers	\$ 34.25	946	\$ 32,398	\$ (2,490)		22.21%	7,196	\$ (554)		
Totals				<u>\$ 161,648</u>	<u>\$ (84,138)</u>			<u>\$ 35,902</u>	<u>\$ (14,253)</u>		

* Auditor noted a 1 hour error in previous paperwork and corrected

✓ Claimed amounts on Santa Clara County's Domestic Violence Treatment Services claims.

162/16
5/18/01
CP/AS

136
 4/26/02 1/18/02
 2/14/02, 4/17/02

OPB/OS

Santa Clara County
 Domestic Violence Treatment Services Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Analysis of Claimed Cases-DV Unit 1998-99

Notifying Victim: Activity	Cases Claimed	Supported Cases per Audit	Unsupported Cases	Comment
Letters for New Cases	3416 1297	0	1297	The mandate does not reimburse for notifying the victims of a change in case status.
Letters for AMT Cases	293	0	293	The mandate does not reimburse for notifying the victims of a change in case status.
Letters for Hearings:				
Misdemeanors	240	240	0	
Felonies	151	151	0	
Total hearings	391	391	0	The mandate does not reimburse for notifying the victims of hearings. Also, the county stated that this amount was counted in the VOP count.
Fieldwork				
January through June 99	34-16 422	341/44 111		The county initially provided field contact logs for January through June of 99. Only 111 cases were supported
July through December 98		341/11 20		The county provided additional information to be reviewed. A test was performed and the county was allowed 20 additional cases.
Total Fieldwork	422	131	291	
Total DV unit	2403	522	1881	
Letters Sharks System				
Violation of Probation Letters	341/4 2446 1296	341/22 1968 341/26 608	480 688	VOP The mandate does not reimburse for notifying the victims of violation of probation.
Time Study	553	553	0	

Cases Transformed into Hours

Notifying Victim: Activity	Allowable Cases per Audit	Time spent doing Activity (in hours)	Total Allowable Hours	Comment
Letters for New Cases	0	0.1667	0	Not reimbursable under mandate
Letters for AMT Cases	0			Not reimbursable under mandate
Letters for Hearings:				
Misdemeanors	0			
Felonies	0			
Total hearings	0	0.1667	0	- Not reimbursable under mandate
Fieldwork	131	1.00	131	
Total hours DV unit			131	
Letters Sharks System				
Violation of Probation Letters	1968 0	0.3333 0.1667	655 0	Not reimbursable under mandate
Time Study	553	0.71	393	SCO management determined that time study would be allowable due to demonstration of work done.
Total hours for victim notification			1179	

* checked to the county's hearing petitions file
 ✓ checked to the county's case assignment log
 * = supported cases

Victim Notification Sup. 3, DV Unit

2876
 29 9/30/98
 05/10/99

New cases to unit

Cases to AMT

Month	Defendants		
Jul-98	51		13
Aug-98	42		20
Sept.98	46		32
Oct. 98	109		55
Nov. 98	46		12
Dec. 98	39		13
Jan. 99	67		24
Feb. 99	41		39
Mar-99	49		29
Apr-99	42		7
May-99	38		16
Jun-99	40		33
Total	1297	at 10 minutes each	Total
		216 hours ✓	293 at 10 minutes each
			49 hours ✓

Hearings

Misdemeanors

July	30	16
Aug	19	17
Sept	22	16
Oct	32	12 Felonies
Nov	19	9
Dec	12	15
Jan	19	9
Feb	15	14
March	26	14
April	16	11
May	19	9
June	11	9
Totals	240	151

Field Contacts

Jul-98	49	at 10 minutes each =65.16 hours
Aug-98	37	
Sep-98	28	
Oct-98	23	
Nov-98	31	
Dec-98	17	
Jan-99	28	
Feb-99	32	
Mar-99	47	
Apr-99	51	
May-99	48	
Jun-99	31	
Total	422	

Σ = 330.16

(B)

2/18/03
CR

DATE	ATTEMP HOME VISIT	VISITS	ASSIST FV	TEST/ SEARCH	DPO	DEF	VICTIM	OTHER	PAGES
FY 98-99									
02/10/99	1	1	0		TIME CLEMENT	2	0		3
02/17/99	6	4	3		TIME CLEMENT	13	0		3
03/04/99	1	1	0		HALDEN FICK	2	0		1
03/05/99	0	0	1		TIME CLEMENT	1	0		2
03/05/99	3	4	3		TIME CLEMENT	10	0		3
03/11/99	0	7	0		HALDEN FICK	7	0		1
03/15/99	8	3	8		CELESTE MCTNERNEY	13	6		4
03/17/99	4	1	0		HALDEN FICK	5	0		1
03/17/99	2	1	1		TIME CLEMENT	4	0		2
03/25/99	1	5	0		HALDEN FICK	5	1		1
03/26/99	4	0	2		TIME CLEMENT	6	0		2
03/30/99	3	3	5		CELESTE MCTNERNEY	9	2		4
03/31/99	6	0	5		TIME CLEMENT	11	0		2
03/31/99	4	1	5		CELESTE MCTNERNEY	9	1		5
04/01/99	0	5	0		LETECIA CHAVEZ	5	0		7
04/01/99	1	3	0		ABBIE HALDEN-FICK				12
04/05/99	4	6	11		LETECIA CHAVEZ	11	10		7
04/05/99	10	1	9	0	CELESTE MCTNERNEY	11	9	0	16
04/06/99	1	2	0	0	PAUL ABBOTT	1	2		11
04/08/99		5			ABBIE HALDEN-FICK				12
04/09/99	0	5	5		TIME CLEMENT	10	0		6
04/09/99	3	2	0		LETECIA CHAVEZ	5	0		8
04/12/99	6	1	3		LETECIA CHAVEZ	9	1		8
04/12/99	2	0	0	0	PAUL ABBOTT	1	1		11
04/13/99	0	0	5	0	CELESTE MCTNERNEY	5	0	0	16
04/14/99	1	2	2	2	MUNOZ	5	2	1	10
04/14/99	0	3	0	0	PAUL ABBOTT	3	0		11
04/15/99	0	2	3		TIME CLEMENT	5	0		6
04/15/99	5	0	5		LETECIA CHAVEZ	10	0		8
04/15/99	4	0	0		ABBIE HALDEN-FICK				12
04/16/99	0	1	0	0	PAUL ABBOTT	1	0		11
04/21/99	7	2	0		TIME CLEMENT	9	0		6
04/21/99	0	1	0	0	PAUL ABBOTT	1	0		11
04/21/99	5	0	0	0	CELESTE MCTNERNEY	5	0	0	17
04/22/99	5	0	4		LETECIA CHAVEZ	7	2		9
04/22/99	2	2	0	0	PAUL ABBOTT	4	0		11
04/26/99	2	0	0		TIME CLEMENT	2	0		6
04/26/99	1	0	0	0	TIME CLEMENT	1	0	0	26
04/28/99					PAUL ABBOTT	5	1		11
04/28/99	7	8	0		ABBIE HALDEN-FICK				12
05/03/99	1	1	0	0	PAUL ABBOTT	1	1	0	19
05/03/99	1	0	0	0	MUNOZ	0	0	1	21
05/05/99	1	3	0	0	PAUL ABBOTT	4	0	0	19
05/05/99	1	0	1	0	MUNOZ	2	0	0	21
05/07/99	9	1	1	0	STEPHENS	9	2	0	18
05/07/99	3	0	2	0	TIME CLEMENT	5	0	0	26
05/12/99	10	1	7	0	CELESTE MCTNERNEY	15	3	0	14

*Hand to Field contact logs
 Appears to be reasonable*

2/13/03
Alto

DATE	ATTEMP HOME VISIT	VISITS	ASSIST FV	TEST/ SEARCH	DPO	DEF	VICTIM	OTHER	PAGES
FY 98-99									
05/12/99	13	10	0	0 MUNOZ		11	3✓	9	21
05/13/99	2	1	0	0 PAUL ABBOTT		3	0	0	19
05/14/99	3	1	3	0 TIME CLEMENT		6	1	0	26
05/17/99	4	6	1	0 STEPHENS		11	0	0	18
05/17/99	2	1	7	0 LETECIA CHAVEZ		10	0	0	20
05/17/99	2	6	0	2 MUNOZ		8	2	0	22
05/18/99	1	1	1	0 STEPHENS		2	1✓	0	18
05/19/99	1	4	0	4 CELESTE MCTNERNEY		7	2✓	0	13
05/21/99	2	0	1	0 TIME CLEMENT		1	2✓	0	26
05/25/99	6	4	8	1 CELESTE MCTNERNEY		10	6✓	3	13
05/25/99	1	0	0	0 PAUL ABBOTT		1	0	0	19
05/25/99	10	8	0	1 MUNOZ		10	6✓	3	23
05/26/99	3	2	0	0 PAUL ABBOTT		5	0	0	19
05/27/99	1	1	5	0 CELESTE MCTNERNEY		4	3✓	0	15
05/27/99	10	7	0	1 MUNOZ		13	5✓	0	24
05/28/99	6	4	1	0 STEPHENS		8	3✓	0	18
05/28/99	4	1	6	0 LETECIA CHAVEZ		9	2✓	0	20
05/28/99	10	2	0	1 MUNOZ		9	4✓	0	25
06/01/99	0	1	0	0 MUNOZ		1	0	0	31
06/02/99	0	2	0	1 MUNOZ		2	1✓	0	31
06/03/99	1	0	0	1 MUNOZ		2	0	0	31
06/04/99	6	3	0	0 STEPHENS		8	1	0	27
06/07/99	3	2	0	0 STEPHENS		4	1	0	27
06/07/99	2	2	2	0 LETECIA CHAVEZ		5	1	0	29
06/08/99	0	2	0	0 MUNOZ		0	2✓	0	31
06/10/99	10	7	2	0 MUNOZ		16	3✓	0	31
06/10/99	1	1	0	0 MUNOZ		1	1✓	0	32
06/11/99	6	1	4	0 LETECIA CHAVEZ		10	1	0	29
06/15/99	1	1	0	0 MUNOZ		2	0	0	32
06/16/99	0	1	0	0 STEPHENS		1	0	0	27
06/16/99	13	3	2	0 MUNOZ		16	2✓	0	32
06/16/99	2	2	0	0 MUNOZ		2	2✓	0	33
06/18/99	6	2	1	0 STEPHENS		7	2	0	27
06/18/99	5	1	0	0 LETECIA CHAVEZ		3	3	0	29
06/21/99	9	1	0	0 MUNOZ		10	0	0	33
06/23/99	3	0	0	0 STEPHENS		3	0	0	28
06/25/99	3	5	1	0 STEPHENS		6	3	0	28
06/25/99	1	1	0	0 LETECIA CHAVEZ		1	1	0	29
06/25/99	4	4	0	0 LETECIA CHAVEZ		5	3✓	0	30
TOTAL	292	189	136	14		482	111	17	

344/36

✓ Inced to field contact logp

3/11/98
as of 1/1/98
C/10/98

Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Test of Field Contact 7/1/98 through 12/30/98 (SHARKS file)

Number Tested	Defendant Identification Number	Month of Field Contact per Summary	Was Field Contact Made per Sharks Record?	If Yes, What Date?	Pass Test?	Total Pass	Percentage pass?	Total Claimed during 7/98 through 12/98	Total Allowable based on test
1	BZH306	Jul-98	NO	N/A	NO	8	11%	185	20
2	DN879	Jul-98	NO	N/A	NO				
3	CFM648	Aug-98	NO	N/A	NO				
4	CF2525	Aug-98	NO	N/A	NO				
5	BLS040	Sep-98	NO	N/A	NO				
6	DJV364	Sep-98	NO	N/A	NO				
7	DNJ035	Oct-98	NO	N/A	NO				
8	DOF950	Oct-98	NO	N/A	NO				
9	DOG757	Nov-98	YES	11/25/1998	YES				
10	DML412	Nov-98	YES	11/19/1998	YES				
11	DNR820	Dec-98	YES	12/14/1998	YES				
12	DME504	Dec-98	YES	12/02/1998	YES				
13	DOC442	Jul-98	NO	N/A	NO				
14	BQS800	Jul-98	YES	07/09/1998	YES				
15	DMS178	Jul-98	YES	07/22/1998	YES				
16	DMP245	Jul-98	WRONG YEAR	N/A	NO				
17	DLN090	Jul-98	NO	N/A	NO				
18	DPI739	Jul-98	WRONG YEAR	N/A	NO				
19	DBO979	Jul-98	NO	N/A	NO				
20	DNQ879	Jul-98	NO	N/A	NO				
21	DNZ686	Jul-98	NO	N/A	NO				
22	BZJ285	Jul-98	NO	N/A	NO				
23	DFD507	Jul-98	NO	N/A	NO				
24	DMD020	Jul-98	NO	N/A	NO				
25	DNY102	Aug-98	NO	N/A	NO				
26	CUJ195	Aug-98	NO	N/A	NO				
27	DGVO56	Aug-98	NO	N/A	NO				
28	CKI345	Aug-98	NO	N/A	NO				
29	DOA635	Aug-98	NO	N/A	NO				
30	DML330	Aug-98	NO	N/A	NO				
31	BDT268	Aug-98	NO	N/A	NO				
32	BPX713	Aug-98	NO	N/A	NO				
33	CJT366	Aug-98	NO	N/A	NO				
34	DFS156	Aug-98	NO	N/A	NO				
35	DOQ597	Sep-98	WRONG YEAR	N/A	NO				
36	DOA635	Sep-98	NO	N/A	NO				
37	DNR820	Sep-98	NO	N/A	NO				
38	BFV478	Sep-98	NO	N/A	NO				
39	DOE421	Sep-98	NO	N/A	NO				
40	DOJ839	Sep-98	YES	09/21/1998	YES				
41	DHR269	Sep-98	NO	N/A	NO				
42	DNL905	Sep-98	NO	N/A	NO				
43	DOA635	Dec-98	NO	N/A	NO				
44	DNF463	Dec-98	NO	N/A	NO				
45	BOS882	Dec-98	NO	N/A	NO				
46	CTU230	Dec-98	YES	12/02/1998	YES				
47	CJU914	Dec-98	NO	N/A	NO				
48	CNF377	Dec-98	YES	12/17/1998	YES				
49	CFD933	Dec-98	NO	N/A	NO				
50	DOL862	Dec-98	WRONG YEAR	N/A	NO				
51	BPF510	Nov-98	NO	N/A	NO				
52	DPE584	Nov-98	NO	N/A	NO				
53	DMQ929	Nov-98	NO	N/A	NO				
54	CMR145	Nov-98	NO	N/A	NO				
55	DOG545	Nov-98	NO	N/A	NO				
56	CVJ717	Nov-98	NO	N/A	NO				
57	DGB493	Nov-98	NO	N/A	NO				
58	BDO755	Nov-98	NO	N/A	NO				
59	DOQ098	Nov-98	NO	N/A	NO				
60	CBO163	Nov-98	NO	N/A	NO				
61	CVW004	Nov-98	NO	N/A	NO				
62	DOS976	Nov-98	NO	N/A	NO				
63	CGQ317	Oct-98	NO	N/A	NO				
64	BZK561	Oct-98	WRONG YEAR	N/A	NO				
65	DOQ270	Oct-98	NO	N/A	NO				
66	DOQ413	Oct-98	NO	N/A	NO				
67	BFL707	Oct-98	NO	N/A	NO				
68	DDF671	Oct-98	NO	N/A	NO				
69	CDG726	Oct-98	NO	N/A	NO				
70	DNV480	Oct-98	NO	N/A	NO				
71	DMU779	Oct-98	NO	N/A	NO				
72	CWP522	Oct-98	NO	N/A	NO				

2002/01
6/2/02, 4/15/02
CP 6/03

Santa Clara County
Domestic Violence Treatment Services Program
Audit Period from July 1, 1998 through June 30, 2001
Audit ID# S03-MCC-0002

Analysis of Claimed Cases-DV Unit 1999-2000

Activity	Cases Claimed	Supported Cases per Audit	Unsupported Cases	Comments
Letters for New Cases	660	0	660 ✓	The mandate does not reimburse for notifying the victims of a change in case status
Letters for AMT Cases	294	0	294 ✓	The mandate does not reimburse for notifying the victims of a change in case status
Letters for Hearings:				
Misdemeanors	193	193	0	
Felonies	142	142 ✓	0	
Total hearings	335	335 ✓	0	The mandate does not reimburse for notifying the victims of hearings held
Fieldwork	408	343	65 ✓	
Letters Sharks System	2283	2066	217	
Violation of Probation Letters	976 ✓	549	427	The mandate does not reimburse for notifying the victims of violation of probation.
Time Study	634	634	0	

Cases transformed into hours

Activity	Allowable Cases per Audit	Time spent doing Activity (in hours)	Total Allowable Hours	Comments
Letters for New Cases	0	0.1667	0	Not reimbursable under this mandate
Letters for Hearings:				
Misdemeanors	0	0.1667		Not reimbursable under this mandate
Felonies	0			
Total hearings	0	0.1667	0	Not reimbursable under this mandate
Fieldwork	343	1.00	343	
Total hours DV unit			343	
Letters Sharks System	2066	0.3333	689	
Violation of Probation Letters	0	0.1667	0	Not reimbursable under this mandate
Time Study	634	0.63	399	SCO determined that because the county did not perform a time study during FY 1999-2000, and because it was able to demonstrate that work was performed, that an average of the time studies performed in FY 1998-99 and 2000-01 would be allowable
Total hours for Victim Notification			<u>1431</u>	

2/11/03, 4/15/03

Santa Clara County
 Domestic Violence Treatment Services Program
 Audit Period from July 1, 1998 through June 30, 2001
 Audit ID# S03-MCC-0002

Analysis of Claimed Cases-DV Unit 2000-01

Notifying Victim: Activity	Cases Claimed	Supported Cases per Audit	Unsupported Cases	Comments
Cases for DV unit:				
Letters for New Cases	641	0	641	✓ Upon further review the county stated that no new letter was sent when cases were transferred to the dv unit. These numbers were already captured in the Sharks count.
Letters for Hearings:				
Misdemeanors	241	241	0	
Felonies	270	270	0	
Total hearings	<u>511</u>	<u>511</u>	<u>0</u>	County stated that it must inform victims of changes in the status of the cases. Further the county stated that these numbers were captured in the VOP count. However, this function is not reimbursable under this mandate
Fieldwork	<u>487</u>	<u>435</u>	<u>52</u>	
Total hours DV unit	<u>1639</u>	<u>946</u>	<u>693</u>	
Letters Sharks System	2006	2006	0	
Violation of Probation Letters	1253	1046	207	This function is not reimbursable under this mandate
Time Study	594	594	0	

Cases Transformed into Hours

Notifying Victims: Activity	Allowable Cases per Audit	Time spent doing Activity (in hours)	Total Allowable Hours	Comments
Hours for DV unit:				
Letters for New Cases	0	0.1667	0	not reimbursable under this mandate
Letters for Hearings:				
Misdemeanors	0			
Felonies	0			
Total hearings	<u>0</u>	<u>0.1667</u>	<u>0</u>	not reimbursable under this mandate
Fieldwork	<u>435</u>	<u>1.00</u>	<u>435</u>	
Total hours DV unit			<u>435</u>	
Letters Sharks System	2006	0.3333	669	
Violation of Probation Letters	0	0.1667	0	not reimbursable under this mandate
Time Study	594	0.55	326.7	SCO management determined that time study would be allowable based on the fact that work was demonstrated.
Total Hours			<u>1431</u>	

✓ shared to confidential case log. no copies made.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 6, 2015, I served the:

SCO Comments

Domestic Violence Treatment Services, 07-9628101-I-01

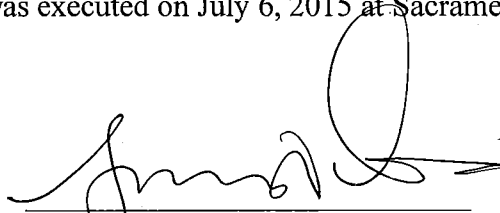
Statutes 1992, Chapter 183

Fiscal Years 1998-1999, 1999-2000, 2000-2001

County of Santa Clara, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 6, 2015 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 6/19/15

Claim Number: 07-9628101-I-01

Matter: Domestic Violence Treatment Services

Claimant: County of Santa Clara

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Lacey Baysinger, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

lbaysinger@sco.ca.gov

Danielle Brandon, Budget Analyst, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

danielle.brandon@dof.ca.gov

Allan Burdick,

7525 Myrtle Vista Avenue, Sacramento, CA 95831

Phone: (916) 203-3608

allanburdick@gmail.com

Gwendolyn Carlos, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 323-0706

gcarlos@sco.ca.gov

Annette Chinn, *Cost Recovery Systems, Inc.*

705-2 East Bidwell Street, #294, Folsom, CA 95630

Phone: (916) 939-7901

achinnrcs@aol.com

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

susan.geanacou@dof.ca.gov

Dillon Gibbons, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

dillong@csda.net

Justyn Howard, *Program Budget Manager, Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-1546

justyn.howard@dof.ca.gov

Edward Jewik, *County of Los Angeles*

Auditor-Controller's Office, 500 W. Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-8564

ejewik@auditor.lacounty.gov

Jill Kanemasu, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-9891

jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*

Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0256

JLal@sco.ca.gov

Geoffrey Neill, *Senior Legislative Analyst, Revenue & Taxation, California State Association of Counties (CSAC)*

1100 K Street, Suite 101, Sacramento, CA 95814

Phone: (916) 327-7500

gneill@counties.org

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

Christian Osmena, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328
christian.osmena@dof.ca.gov

Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106
Phone: (619) 232-3122
apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*
P.O. Box 340430, Sacramento, CA 95834-0430
Phone: (916) 419-7093
kbsixten@aol.com

Elizabeth Pianca, *County of Santa Clara*
Claimant Representative
70 West Hedding Street, 9th Floor, East Wing, San Jose, CA 95110-1770
Phone: (408) 299-5920
elizabeth.pianca@cco.sccgov.org

Jai Prasad, *County of San Bernardino*
Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA
92415-0018
Phone: (909) 386-8854
jai.prasad@atc.sbcounty.gov

David Scribner, *Max8550*
2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670
Phone: (916) 852-8970
dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-5849
jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0254
DSpeciale@sco.ca.gov

Evelyn Suess, Principal Program Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
evelyn.suess@dof.ca.gov